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Contents.

Cases Reported this Week.

In the Solicitors' Journal.

In the Weekly Reporter.

CURRENT TOPICS.

AFTER AN absence, through illness, of the Master of the Rolls for rather more than a week, his lordship on Tuesday last was able to resume his seat in Court of Appeal No. 1.

MR. JUSTICE CHITTY and Mr. Justice STIRLING will each of them commence his fortnight of hearing witness actions on Tuesday, the 4th of February, and will continue the same daily (except on Monday, the 10th of February) until the 15th of February. During this period the motions and unopposed petitions of Mr. Justice CHITTY will be disposed of by Mr. Justice NORTH, and those of Mr. Justice STIRLING by Mr. Justice KEKEWICH.

ATTENTION should be again directed to a rule of the Practice Masters, made by direction of the Lord Chancellor on the 29th of November, 1895 (to which we have previously referred). Under this rule "every writ of summons in debenture-holders' actions shall be intituled 'In the matter of the ——— Company'; and in cases where the company is in process of being compulsorily wound up the action is to be assigned to the judge having jurisdiction in the matter of the winding up."

IT CANNOT be doubted that where a solicitor receives money specifically for the use of a client, and, instead of handing it over, appropriates it to his own purposes, he is guilty of unprofessional conduct. He is certainly so guilty in the view of the Discipline Committee, and, notwithstanding the decision in *Re G. A. W.* (39 SOLICITORS' JOURNAL, 202), it may be taken that this is now the view of the court. In a recent case before the Divisional Court it appeared that the solicitor received for a client a sum of £110, which he paid into his own account, and immediately drew against it for £100, using the money for his own private purposes. By representing that the accounts were not complete he induced his client to let payment stand over for a while, but he did not thereby obtain the consent of his client to the actual use which was made of the money, and the Divisional Court found that he had been guilty of professional misconduct. In principle it is difficult to distinguish the case from *Re G. A. W.*, where likewise there was the retention of money without the client's consent, save that in that case payment was ultimately made, while in the recent case we do not know whether this was so or not. But the gist of the offence against professional honour is not the ultimate non-payment, but the failure to pay the money

over promptly. The ultimate failure to pay may depend upon causes which are beyond the solicitor's control. The failure to pay the money promptly is induced, under such circumstances as the present, by the desire to secure some temporary relief from pecuniary pressure at the risk of the client. This may, in the language of the court in *Re G. A. W.*, be due to impecuniosity rather than to dishonesty, but we doubt whether any court will again allow impecuniosity to be a sufficient excuse. The principle which should guide the court was clearly enunciated by Lord RUSSELL, C.J., in *Re J. C.* (Trevor and Lake's Solicitors Act, 1888, p. 165): "I think it must be clearly understood that there is nothing that this court will more insist upon as regards dealings with money received for a client than that the solicitor shall account for those moneys, or, if he does not account for those moneys by handing them over, convey clearly and intelligibly to the client the ground on which he is justified in not handing them over."

THE DECISION of the Court of Appeal in *Re Newton* (*Infants*) shews once again that the courts will not enforce a father's rights over his children where he has so conducted himself as to make it improper that he should exercise those rights. The case, like most cases of custody of children, turned upon the question of religion. It is clearly the right of the father to have his children brought up in his own religion, and in continuance of this right the court insists on the children being brought up in his religion after his death. The rule of the court is, said JAMES, L.J., in *Hawksworth* v. *Hawksworth* (L. R. 6 Ch., p. 542), to pay sacred regard to the religion of the father; and, unless under very special circumstances, to see that the child is brought up in the religious faith of the father, whatever that religious faith may have been. The father's right was carried to its utmost limit in *Re Agar-Ellis* (10 Ch. D. 49), where he was allowed to assert it in violation of his pledge given to his wife before marriage that the children should be brought up in her religion. But although, it seems, the father cannot contract not to exercise his right, yet the same case recognized that he might forfeit it by misconduct, or by a course of conduct which would make the resumption of his authority capricious and cruel towards the children; and in *Re McGrath* (*Infants*) (41 W. R. 97; 1893, 1 Ch. 143) it was asserted, perhaps more clearly than in previous cases, that the welfare of the children is the ultimate guide of the court. In the present case of *Re Newton*, the father, who was a Roman Catholic, had during the life of the mother acquiesced in her bringing the children up in her own faith, that of the Church of England. After her death he fell into dissolute habits, and neglected the children. Two of them, girls now of the ages of fifteen and eleven, were removed by a relative, and, without opposition from the father, placed, under the order of the court, in a Protestant school. The father having abandoned his evil mode of life, and having revived his connection with the Roman Catholic Church, wished to have the girls removed to a school of that persuasion, but his present state of good behaviour was not allowed to be the paramount factor in the case. By his previous conduct he had abdicated the right to control the education of the children, and the Court of Appeal, affirming the decision of KEKEWICH, J., took this view. A court less observant of the recent tendency of the law might conceivably have rewarded the father for his change of life by renewed rights over the children, and hence it is satisfactory to find the principle of *Re McGrath* re-affirmed.

NOW THAT Dr. JAMESON is on his way to England, the question of his liability to prosecution here becomes of immediate interest. There seems to be little doubt that the Foreign Enlistment Act, 1870, is the statute under which the late Administrator will be indicted, if he be indicted at all. The Act deals specifically with illegal expeditions, and the following are the relevant sections: Section 11. "If any person, within the limit of Her Majesty's dominions, and without the licence of her Majesty, prepares or fits out any naval or military expedition to proceed against the dominions of any friendly State, the following consequences shall ensue: (1) Every person engaged in such preparation or fitting out, or assisting therein, or employed in any capacity in such expedition, shall be guilty of an offence against this Act, and shall be punishable by fine or imprisonment, or either of such punishments, at the discretion of the court before which the offender is convicted; and imprisonment, if awarded, may be either with or without hard labour. (2) All ships and other equipment, and all arms and munitions of war, used in or forming part of such expedition, shall be forfeited to her Majesty." Section 12. "Any person who aids, abets, counsels, or procures the commission of any offence against this Act shall be liable to be tried and punished as a principal offender." Section 13. "The term of imprisonment to be awarded in respect of any offence against this Act shall not exceed two years." Two objections have been raised in the daily Press as to the applicability of the Foreign Enlistment Act. The first is that the Transvaal is not a foreign country, being under British suzerainty. The second is that there was no war between two foreign States, and that this condition is required by the statute. As regards the first objection, it is sufficient to point out that the section as to illegal expeditions does not refer to "foreign" States, but to "friendly" States. The Transvaal, although under suzerainty, does not cease thereby to be a friendly State. As to the second objection, which is based on words in the preamble, there are more points than one to be noted. It is not necessary, in order that the Foreign Enlistment Act should apply, that there should be war between two States, for the following reasons: (1) The preamble in a statute, though useful in assisting to determine the meaning of a section if there be doubt, cannot prevent the plain words of a section from having effect; (2) Section 11 omits the provision in the preceding sections that there should be war between two States; (3) This omission is intentional, and is meant to prevent the absurdity that interference in inter-State war would be illegal, while interference in a civil war would be permissible; (4) The High Court in 1887 upheld the conviction of Colonel SANDOVAL, charged with having aided in an expedition against Venezuela, a State not at war with any State, but in civil war.

THE DONEE of a limited power of appointment is bound, if he exercises it, to exercise it *bond fide* with a view to carry out the intention of the power. If he exercises it otherwise, as if he exercises it with the object of gaining a benefit for himself, this is said to be a fraud on the power, and the appointment is bad. There has always prevailed an impression that a similar doctrine might apply to the release of a power. Formerly there was a distinction between different kinds of powers in respect of ability to release them. Powers simply collateral—that is, not coupled with an interest—were incapable of release; but it was otherwise with powers coupled with an interest. At the present time the distinction is obsolete, section 52 of the Conveyancing Act, 1881, providing expressly that all powers, whether coupled with an interest or not, may be released. Moreover, it does not seem to have been doubted that, whatever might be the motive for executing a deed releasing a power, yet the release was effectual to extinguish the power. If fraud touched the release at all, it did not invalidate it in the same way as it invalidated the execution of the power. In *Cunynghame* v. *Thurlow* (1 R. & M. 436n.), where a father, having a power of appointment among his children, released the power so as to secure for himself the share of a deceased child who was entitled in default of appointment, it was admitted by SHADWELL, V.C., that the power was well released. But he thought the court ought to interpose, and mark its sense of the impropriety of the release by refusing to direct payment of the share to the father. If this is correct, then in the same way trustees in whose hands funds are vested must refuse to pay them away to a person making title under such a release. But it is illogical to admit the release of the power to be valid, and then to refuse to allow it to take effect. If the power is well released, it is out of the way, and title to the property must be deduced on this footing. Hence, in *Smith* v. *Houblon* (26 Beav. 482), ROMILLY, M.R., not only declared the power to be effectually released, but declared that the persons thus entitled should receive their shares from the

trustees (see the order explained by LINDLEY, L.J., in *Radcliffe* v. *Bewes*, 40 W. R. 328; 1892, 1 Ch. 227). The whole question was considered by the Court of Appeal in the case last cited, and it was determined, in accordance with *Smith* v. *Houblon*, that full effect must be given to the release, notwithstanding that the donee of the power released it in order to secure a share of the fund in default of appointment for himself. In the above cases the share which the donee hoped to secure was a share devolving on him through a deceased child. In *Re Somes* (*ante*, p. 210), where the point has again been raised, the circumstances were somewhat different. A father had a power of appointing property for the benefit of his only daughter and her issue; in default of appointment the property was to go to the daughter absolutely. The father released the power and vested the property in the daughter, to the intent that she might raise a sum of £10,000 on mortgage of it for his benefit. CHITTY, J., held that, according to *Radcliffe* v. *Bewes*, the fact that the father gained an advantage for himself was immaterial in considering the effect of the release, and consequently the release was valid and the mortgagees gained a good title under it. The case appears to shew that the old doctrine, that a release of a power executed by the donee for self-regarding ends might be a fraud on the power, is quite exploded.

THE 18TH SECTION of the Act relating to copyright in books (5 & 6 Vict. c. 45) has, like many other sections of that Act, given rise to frequent difficulties, and on one point especially there seems to be a direct conflict of judicial opinion which is likely to occasion further difficulties between authors and publishers. The section deals with the mutual rights of the proprietor of periodical works, such as magazines, and of the authors of contributions to such works; and provides that where an author has been employed by such proprietor, and paid for his contribution upon the terms that the copyright therein is to belong to the employer, the latter is to have the copyright in such work for the term of literary copyright, but not the right to publish it separately without the consent of the author, who, on the other hand, is to possess the right of separate publication after a period of twenty-eight years. It frequently happens that an author is employed and paid for his contribution, but nothing is arranged as to the copyright, and upon this state of facts the law does not appear to be clearly settled, the authorities being equally divided. Thus, on the one hand, in the case of *The Bishop of Hereford* v. *Griffin* (16 Sim. 191) an article was composed for an encyclopædia, and the author was paid for it; nothing was said about the copyright, but the proprietors of the encyclopædia alleged that it was customary in such cases for the copyright to belong to them. It was held that the plaintiff had not parted with his copyright. Similarly in *Walter* v. *Howe* (17 Ch. D. 708), where a memoir of Lord BEACONSFIELD had been prepared for the *Times* and paid for, without any arrangement being made as to the copyright, Sir GEORGE JESSEL, M.R., refused to draw the inference that the article had been prepared upon the terms that the copyright should belong to the proprietors of the newspaper. On the other hand, in *Sweet* v. *Benning* (16 C. B. 459), it was held that the proprietors of the *Jurist*, who employed and paid barristers to furnish them with reports of cases, acquired copyright in such reports, though no arrangement had been made to that effect; and it was said that where an author is paid for his contribution to a periodical, the proper inference to be drawn is that the copyright is to belong to the proprietor of the periodical, unless there is an express arrangement to the contrary. This view was adopted also in *Lamb* v. *Evans* (1893, 1 Ch. 218), where persons were employed and paid by the owners of a directory to furnish them with advertisements classified under separate headings, without any arrangement being made as to copyright. *Walter* v. *Howe* was cited in argument, but is not commented on in the judgment in this case. In this state of the authorities, it is submitted that the latter view is the more correct; and that where an author is employed and paid for writing an article in a periodical, if nothing is said about the copyright, the more businesslike inference is that the employer who has paid is to become proprietor of the copyright in that for which he has paid, especially when it is remembered that he acquires no right to publish the contribution separately without the consent of the author.

IN THE CASE of *Hoddinott* (*Surveyor of Taxes*) v. *Home and Colonial Stores* (*Limited*) (*ante*, p. 211), a point was decided of importance to many companies having branches in London and the provinces. The Home and Colonial Stores desired, in 1892, to open a branch establishment in Finsbury. Failing to find a shop suitable to their requirements, they agreed to take on lease the whole of a house in Stroud-green-road, which consisted of a shop and parlour on the ground-floor, with a private entrance at the side and two floors over. Before taking possession, the company had the upper part of the premises divided off, fastening up two communicating doors and putting up a matchboard partition; the side door being thus the entrance to the upper part of the house only. As none of their employees were to reside on the premises, the company let off the upper or residential part at an inclusive weekly rental, undertaking to pay all rates and taxes themselves. On being assessed for the purposes of inhabited house duty, the company, who were admittedly rated to the poor as occupiers of the whole of the premises, maintained that the assessment should be restricted to the value of the residential part, on the ground that, the house having been "divided into and let in different tenements," that part which was used solely by them for business purposes, and occupied as such in the daytime only, fell within the exemption granted to trade premises by section 13 of the Customs and Inland Revenue Act, 1878. The Commissioners for General Purposes took that view, and reduced the assessment from £100 at 6d. in the £ to £32 at 3d. in the £. On a special case being stated, the Divisional Court decided in favour of the Crown, being of opinion that the exemption did not apply to the case of a "letting" to a sub-tenant. The result was that the company were held liable to inhabited house duty as occupiers of the whole of the premises, and were not entitled to the reduction claimed in respect of the portion they themselves used solely for the purposes of their business. During the arguments it was stated that the Home and Colonial Stores (Limited) had some 270 branches, many of them carried on upon premises similarly arranged to those in the Stroud-green-road, and that the exemption, whenever it had been previously claimed by them, had been allowed.

IT WOULD be passing strange if a gift by voluntary deed to a dead man were good, while a gift by will is void. The point arose in *Re Tilt's Trusts*, *Lampet* v. *Kennedy* (reported elsewhere), and, as might have been expected, the gift by deed was held void. The whole doctrine of lapse in the case of wills appears to have been founded on the assumption that a will was, in effect, equivalent to a deed executed at the moment of the testator's death, so that a contrary decision would have upset a good deal of the law relating to wills. When a settlor's children are abroad, he can never be certain that they are alive at the date he makes his settlement, and in practice there must have been many cases of a gift by deed to a dead man. There is apparently no previous case in which the dead man's representatives contended that such a gift was good. Presumably they were advised that such a contention would be hopeless. Hence the apparent lack of direct authority on the point. Possibly, apart from its peculiar circumstances, which gave rise to a remote chance of antedating the gift, *Re Tilt's Trusts* would never have been heard of. It is curious that the settlor's claim by way of resulting trust was not at first thought of, and the case came on on the 10th of December, 1895, simply as a question between the dead man's representatives and the beneficiaries claiming under the residuary trust contained in the deed; the settlor who was really entitled being not even made a party. The fact that the judge almost immediately directed her to be added is a striking instance of the way in which the interests of absent parties are discovered and looked after in the administrative work of the Chancery Division.

Mr. Cluer, the magistrate at the South-Western Police Court, has passed the critical stage of his illness, and, although he is not out of danger, his condition is reported to be favourable.

REMITTED ACTIONS.

THE case of *D'Erico* v. *Samuel*, to which we referred shortly last week (*ante*, p. 206), is chiefly remarkable for the revival which it effects of the case of *Welply* v. *Buhl* (26 W. R. 300, 3 Q. B. D. 253), which one might naturally have concluded had been rendered obsolete by *Harris* v. *Judge* (41 W. R. 9; 1892, 2 Q. B. 565) and the other cases on costs in remitted actions. We welcome the decision in *D'Erico* v. *Samuel*, because it throws light on a part of procedure which has always been wrapped in some obscurity. We cannot say that it establishes a state of affairs which is perfectly satisfactory, but it is a guiding light in a dark place, and is therefore welcome.

The "dark place" to which we refer may be shortly depicted as follows. Under section 65 of the County Courts Act, 1888, an action of contract in which the claim on the writ does not exceed one hundred pounds, or where such claim, though originally more than that sum, is reduced by payment, admitted set-off, or otherwise to a sum not exceeding one hundred pounds, may on application of either party at any time be remitted to a county court. Under section 66 an action of tort may, on the application of any defendant upon an affidavit that the plaintiff has no visible means of paying the costs of the defendant should a verdict be not found for the plaintiff, be likewise remitted to a county court, unless the plaintiff gives security for the costs within a limited time. In either case it is the duty of the plaintiff, on an order to remit being made, to lodge with the county court registrar the original writ and order to remit. An action once remitted becomes a county court action, and it was laid down in *Harris* v. *Judge* that the jurisdiction of the High Court ceases directly an action is remitted.

So far all seems clear enough. It is only when we come to apply the sections and decisions to the actual cases in which orders to remit are made that unforeseen difficulties arise. Under section 66 of the County Courts Act the order to remit is always obtained by the defendant, and under section 65 it is also frequently obtained by the defendant. On the order being made, therefore, the defendant draws it up. It is his order, and he holds, in Chancery actions the official duplicate, and in Queen's Bench actions the original. The plaintiff, on the other hand, holds the original writ. The original (or duplicate) order has to be lodged with the county court registrar, together with the original writ. Here, then, is a practical difficulty, which has caused, and unless something is done will continue to cause, a great deal of inconvenience and delay. Where, as is commonly the case, the defendant obtains the order to remit, the plaintiff has a good excuse for not lodging the original writ with the registrar of the county court, as directed by the statute. He has not the original order, which he is bound to lodge with the writ. That is in the defendant's possession. In Queen's Bench actions there is no duplicate of the order in existence. If the defendant gives the original to the plaintiff, his only record has passed into his adversary's hands. The defendant cannot set down the action in the county court, because he has not the original writ. The plaintiff cannot do so, because he has not the original order. In cases where the solicitors on both sides have confidence in one another, and know that sharp practice will not be resorted to, one of two things happens: either the defendant gives the plaintiff the order to remit, or the plaintiff gives the defendant the original writ to lodge in the county court. In other cases the plaintiff does nothing until the defendant issues a summons to compel him to proceed; and he meets the summons by the contention that, an order to remit having been made, the court has no jurisdiction to make any order in the action.

In the case of *Welply* v. *Buhl* (*supra*) the court held that the jurisdiction of the High Court over the action remained, certainly until the case had been actually lodged in the county court, probably afterwards also. In the light of *Harris* v. *Judge* (*supra*) and the other cases following it, there is now no doubt that immediately the remission is completed by setting down the action in the county court the jurisdiction of the High Court over the action ceases absolutely. Since those cases there has been some doubt whether, after the date of the order to remit and up to the entry of the action in the county court, the High Court retains any jurisdiction over the action beyond what is necessary to compel obedience to the order to remit. The case of *D'Erico* v. *Samuel* sets this doubt at rest. In that case the order was to the effect that, unless security was given within seven days, the action should be remitted. Security was not given, and an order extending the time was made, but still no security was given. The defendant then ignored the order to remit, and applied for and obtained an order for a further and better answer to interrogatories. It was contended that there was no jurisdiction to make this order; but the Court of Appeal upheld it, and, indeed, decided further that, until the remission was rendered complete by entry in the county court, the action remained a High Court action.

The case of *D'Erico* v. *Samuel* does not entirely remove the difficulty we have described. A rule of the Supreme Court is needed to the effect that "a party obtaining an order to remit an action to the county court may, on the order becoming operative, lodge the same, together with a copy thereof, at the Central Office, and thereupon the duplicate writ on the file shall be transmitted with the order and other proceedings, if any, to the county court named in the order."

If a rule to this effect were supplemented by a county court rule providing that "for the purposes of remission of an action from the High Court to a county court the duplicate writ filed in the Central Office shall, on its transmission to a county court, be equivalent to the original writ referred to in sections 65 and 66 of the County Courts Act, 1888," the whole difficulty would be finally removed by providing a workable alternative practice to that prescribed by the County Courts Act, 1888. The terms in which the practice is there prescribed are a mere reproduction of those contained in the corresponding sections of the Act of 1867, and are not up to date with recent changes of procedure.

THE RULE IN *HOWE* v. *EARL OF DARTMOUTH*.

WHERE property is given by will to persons who are to enjoy it in succession, the court has always been careful, in the absence of any expression of a contrary intention by the testator, to secure that it shall be put into such a condition as will equalise the enjoyment of the several persons interested, and the principle upon which this is done is known as the rule in *Howe* v. *Earl of Dartmouth* (7 Ves. 137). Where the property is of a wasting nature, like leaseholds or annuities, the tenant for life, if the property were retained in its actual state and he took the whole income, would have an advantage over the remaindermen; and securities which at the time of the testator's death are such as cannot properly be retained as part of the trust estate stand upon the same footing. They are in contemplation of law of a hazardous nature, and in the interests of all parties they must be converted. The tenant for life will then receive the income of the funds when they have been put in a proper state of investment; while if for special reasons the conversion has to be postponed, this is not allowed to benefit the tenant for life, and he takes an income calculated on the converted value of the property, notwithstanding that a much larger income may be actually received from it. On the other hand, if the property is in reversion, so that by keeping it in its actual state there will be no income at all for the tenant for life, similar considerations require that it should be sold, and so turned into an income-bearing fund. In *Howe* v. *Earl of Dartmouth*, where annuities were in question, Lord ELDON, C., said: "If in this case it is equitable that long or short annuities should be sold, to give everyone an equal chance, the court acts equally in the other case; for those future interests are for the sake of the tenant for life to be converted into a present interest, being sold immediately in order to yield an immediate interest to the tenant for life. As in the one case, that in which the tenant for life has too great an interest is melted for the benefit of the rest, in the other, that of which, if it remained *in specie*, he might never receive anything is brought in, and he has immediately the interest of its present worth."

But this is only a rule which the court adopts in the absence of any expression of intention by the testator, and it is competent for him to direct that the property shall be enjoyed by the successive beneficiaries in its actual state. Under what circum-

stances such an intention must be taken to have been expressed has been a frequent subject of litigation. It has been held, for instance, that the tenant for life is entitled to the enjoyment of the property in its actual state where it has been specifically bequeathed (*Vincent* v. *Newcombe*, Younge, 599; *Bethune* v. *Kennedy*, 1 My. & Cr. 114). And so where the testator has directed that the conversion of the property shall take place at some definite period subsequent to his death. In *Alcock* v. *Sloper* (2 My. & K. 699) the testator gave the residue of his property, which included leaseholds and long annuities, in trust that his wife might receive the income for life, and after her death the whole of his estate was to be converted. In giving judgment Sir JOHN LEACH, M.R., took occasion to observe that the rule in *Howe* v. *Earl of Dartmouth* was only intended to secure that the *primâ facie* intention of the testator should be carried into effect, and that it was inapplicable where a different intention appeared. "Although," he said, "this intention of the testator is *primâ facie* to be inferred, it may plainly appear upon the whole context of the will that the testator had not that meaning, but that the intention was that the tenant for life should derive the same income from the residuary estate as he had himself derived from his property up to the period of his death." And the Vice-Chancellor held that the direction to convert after the death of the tenant for life was a sufficient indication that during her life she was to enjoy the property *in specie*.

Similar to the case last cited was *Green* v. *Britten* (1 D. J. & S. 649), where a testator bequeathed his residuary personal estate, consisting partly of ships, in trust for persons in succession, and directed that none of the ships should be sold for seven years after his death. It was held by KNIGHT BRUCE and TURNER, L.JJ., that during the seven years the ships remained unsold the tenant for life was entitled to the whole income derived from them. On the other hand, in *Brown* v. *Gellatly* (L.R. 2 Ch. 751), where again ships were in question, there was no postponement of conversion for a definite period. The testator directed his executors to convert his personal estate when and in such manner as they should see fit, and gave them power to sail his ships for the benefit of his estate till they could be satisfactorily sold. It was held by Lord CAIRNS, L.J., that the tenants for life were not entitled to the earnings of the ships as income, but only to interest on the value of the ships from the testator's death. In this last case there was practically a direction to convert with power to postpone conversion, and it seems, therefore, that this is not enough to entitle the tenant for life to receive the income of the unconverted property. But if the testator, instead of directing conversion with power of postponement, expressly authorizes his trustees to continue the existing investments of his estate, the tenant for life is entitled to the income of the investments retained, provided at least they do not represent property of a wasting nature. In *Porter* v. *Baddeley* (5 Ch. D. 542), where the trustees had such a power of retention, and the estate included a sum of long annuities, the tenant for life was only allowed income on the footing of conversion at the death of the testator. In *Re Sheldon* (39 Ch. D. 50), where the trustees retained securities which were unauthorized as new investments, but which were not of a wasting nature, NORTH, J., held, distinguishing *Porter* v. *Baddeley*, that the tenant for life was entitled to the actual income. It may be suggested that the cases have set up distinctions which it would be difficult to justify in principle. The difficulty is removed where the testator, in addition to authorizing postponement of conversion or the retention of existing investments, directs that the income till conversion shall go to the tenant for life. The tenant for life is then undoubtedly entitled to the actual proceeds of the property *in specie*. (*Re Norrington*, 13 Ch. D. 654; *Re Chancellor*, 26 Ch. D. 43).

The above cases deal with property which it is for the interest of the tenant for life to retain in its unconverted state, but, as pointed out in *Howe* v. *Earl of Dartmouth* (*supra*), the same considerations apply where the property is future, and where, therefore, it is for the interest of the tenant for life to have it converted. Converted accordingly it must be, unless the testator has expressed a contrary intention, and none the less that the property is a reversion expectant on the decease of the tenant for life himself: *Johnson* v. *Routh* (27 L. J. Ch. 305), *Harrington* v. *Atherton* (2 D. J. & S. 352). A recent instance of this kind has occurred in *Re Pitcairn* (44 W. R. 200). A testator gave the whole of his property upon trusts, under which his mother was entitled as tenant for life. His estate consisted in part of a reversionary interest in settled funds, of which also his mother was tenant for life. *Primâ facie* the rule in *Howe* v. *Earl of Dartmouth* applied, and the reversion must have been converted, or be treated as having been converted, at the death of the testator; but upon the terms of the will, to which it is not necessary to refer in detail, NORTH, J., held that the trustees had a power to convert or not as they thought fit; and, since they had in fact left the reversion unsold till after the death of the tenant for life, her estate was not entitled to arrears of income in respect of the imaginary proceeds of sale. Here, apparently, the testator had vested in his trustees not a mere power to postpone conversion, but a discretion as to whether conversion should take place or not, and hence perhaps the case can be distinguished from *Brown* v. *Gellatly* (*supra*). Usually the actual sale of a reversion will not be beneficial to the estate, and the trustees may properly postpose the sale, even though as between the persons entitled it must be treated as having taken place. Such persons will not be allowed to be prejudiced by the delay when the sale actually takes place and the accounts are adjusted (*Re Blackford*, 27 Ch. D. 676).

REVIEWS.

CHITTY'S STATUTES.

THE STATUTES OF PRACTICAL UTILITY. ARRANGED IN ALPHABETICAL AND CHRONOLOGICAL ORDER; WITH NOTES AND INDEXES. By J. M. LELY, Barrister-at-Law. VOL. XIII. CONTAINING A TABLE OF SHORT AND POPULAR TITLES, A TABLE OF REGNAL YEARS AND CHAPTERS, AND A GENERAL INDEX, IN PART ANALYTICAL. Compiled with the assistance of H. L. ORMSBY, Barrister-at-Law. AND ADDENDA, &c., TO THE PREVIOUS VOLUMES. Sweet & Maxwell (Limited); Stevens & Sons (Limited).

We have now to record the completion of the great undertaking of the new edition of Chitty's Statutes by the publication of the indices, which constitute by no means the least important part of the work. Compared with the index to the last edition, there is an enormous advance in elaboration and completeness. There is given, first of all, a table of "short and popular titles," which will enable lawyers to find their way to most statutes: we are disposed to doubt, however, whether "Wallliae Statutum" can be properly considered a short and popular title. Then follows a table of regnal years and chapters of statutes; and this is succeeded by a general index filling over 400 pages, and giving references to the pages in the various headings contained in the volumes. This index is most conveniently broken up into large-type headings. Under the heading "Words and Expressions, Meaning of," we have a collection of references to statutory definitions which will be of much value, but might with advantage have been largely extended. The volume is certainly a most valuable addition to the present edition of "Chitty."

SHIRLEY'S LEADING CASES.

A SELECTION OF LEADING CASES IN THE COMMON LAW, with Notes by WALTER SHIRLEY SHIRLEY, Barrister-at-Law. Fifth Edition. By RICHARD WATSON, LL.B. (Lond.), Barrister-at-Law. Stevens & Sons (Limited).

The fifth edition of Shirley's Leading Cases keeps up the high standard of usefulness established by previous editions. The modern decisions have been carefully considered, and when tested by searches for the latest judicial pronouncements on contract or tort, this volume is not found wanting. The book is intended primarily for students; but, as the original editor reminds us in the preface to the first edition, "a person does not cease to be a student merely because he is called to the bar or admitted a solicitor," and these leading cases cannot fail to be of service to the seasoned practitioner, as well as to the tyro in the law. The book gives a vast amount of case law in a small compass. It is, perhaps, to make his studies more attractive to the student that the somewhat humorous sidenotes are retained in this edition; and if a knowledge that a case relates to "Mrs. Hobbs's cold" or "the Barnsley confectioner's trip to London" assists the memory to retain what is valuable in the decision—as may very probably be the case—we do not feel disposed to quarrel with the presence of small jokes upon learned pages. The cases relating to the liabilities of railway companies and inn-

keepers are particularly well noted, and the Bills of Sale Acts receive their full share of attention. Additional references to reports where a case is reported in more series than one would add to the value of a very useful work.

CASES OF THE WEEK.

Court of Appeal.

LOCK v. THE QUEENSLAND INVESTMENT AND LAND MORTGAGE CO. (LIM.)—No. 2, 22nd January.

COMPANY—SHAREHOLDER—SHARES PAID UP IN ADVANCE OF CALLS—PAYMENT OF INTEREST OUT OF CAPITAL ON SHARES SO PREPAID.

This was an appeal of the plaintiff from a decision of Stirling, J. (reported *ante*, p. 210). The plaintiff moved, on behalf of himself and other shareholders and debenture-holders, to restrain the defendant company from making certain payments, by way of interest on calls paid in advance, except out of net profits, under the following circumstances. The company was formed in 1878, and the objects thereof were the investment and loaning of money in Queensland. The original capital of the company was £2,000,000, but this was subsequently reduced, and now consisted of 164,992 preferred shares of £1 10s. each, fully paid, and 164,992 ordinary shares of £7 each, upon which only £1 had been paid. 20,000 of these latter shares, however, had been paid for in full by their respective holders, the payment of £6 per share being a payment in advance of calls. In the year 1895 no profits were made by the company, the year's working resulting in a loss, but nevertheless the directors paid interest at the rate of £6 per cent. per annum to the holders of the 20,000 ordinary shares upon the amounts paid by them in advance of calls. By the motion it was sought to restrain any such further payments of interest except out of net profits. The memorandum of association of the company contained no provisions bearing upon the question of calls paid in advance, but by article 40 of the articles of association liberty was given to the directors, from time to time, as they thought fit, to receive payment from any shareholder of the whole or any part of the amount remaining unpaid on any shares held by him upon such terms in all respects as the board might determine. Other articles of association material for the purposes of this report were: "Article 150.—All dividends on shares shall be declared by general meeting. No dividend shall be made except out of the net profits of the company, either for the year, or remaining over from previous years in some reserve fund or otherwise, but the directors may, if they see fit to do so, pay out of the capital of the company interest on sums paid up on shares in advance of calls." "Article 154.—If a larger amount be paid up on some shares than on others of the same class, the dividend on the shares of that class shall be paid in proportion to the amount paid up on each share, except in so far as all or some part of the excess shall have been received by the board on the terms of paying interest thereon, in which case the part bearing interest shall not be reckoned for the purposes of dividend." "Article 156.—The directors shall deduct from the dividends payable to any member all such sums of money as may be due from him to the company, on account of calls or otherwise." "Article 158.—Unpaid dividends and interest on shares shall never bear interest as against the company." Stirling, J., followed the practice as settled in Ireland by the case of *Dale* v. *Martin* (9 Ir. L. R. Ch. 498, and on appeal 11 Ib. 371), and dismissed the motion. The plaintiff appealed, and admitted that if the payment of interest out of capital was legal, it was expressly authorized by the articles of association; but he submitted that the negotiation, being between the company and a shareholder, was not in the nature of a loan, and therefore it was not a debt of the company. The principal was not repayable, except in the case of a winding up, and the express condition on which people were allowed to trade with limited liability was that the fund which the Legislature had ear-marked for the benefit of the outside creditors should not be repaid to the shareholders in any shape or form. The disability to pay interest out of capital was not on the part of the company; it was the status of the shareholder which rendered it illegal. He referred to *Re Sharpe* (40 W. R. 241; 1892, 1 Ch. 154), *Trevor* v. *Whitworth* (36 W. R. 145, 12 App. Cas. 409), *Goregum Gold Mining Co.* v. *Roper* (1892, A. C. 125).

THE COURT (LINDLEY, KAY, and A. L. SMITH, L.JJ.) without calling upon the respondents, dismissed the appeal.

LINDLEY, L.J.—I do not feel any difficulty about this case. The only question is, was this a good bargain? If Mr. Brodie Cooper's argument is right, then no part of the capital can be used for the repayment of a debt of any kind to a shareholder. It is impossible to suppose that the House of Lords intended, in the cases which have been referred to, to lay down any such proposition; it would be directly contrary to the provisions of the Companies Act, 1862, which enacts that shareholders are entitled to be paid their debts in competition with other creditors, even in a winding up. I have already pointed out how disastrous it would be to a company if, by means of this machinery, it could not raise money from its shareholders in respect of calls not yet due, and pay interest on those prepayments, which interest would cease when all the capital was called up. The clauses in the articles of association of this company are framed expressly to carry out these wishes. It is said that clause 7 of table A, which authorizes directors to pay interest on prepaid shares, does not authorize any payment out of capital. I agree that the language of the statute is not as explicit as it might be. The Court of Appeal in Ireland has decided that such a payment is legal. I think they were right, and the principle does not infringe the judgments of the House of Lords. I think Stirling, J., was right, and that the appeal must be dismissed.

KAY, L.J., said that the articles in this case distinctly authorized what had been done. How could it be *ultra vires* when section 14 of the Companies Act, 1862, in conjunction with clause 7 of table A, authorized the payment of calls in advance and payment of interest on such payments in advance? What was the meaning of the provision that the company might take in advance from the shareholders money on their shares, and pay interest on such money until the shares were fully paid up? Borrowing in such a way was a great advantage to the company. It was a valid contract, and was in law nothing but a debt, and must be a debt created by contract; if so, why should it not be repaid out of capital? The company had made no profits out of which the payments could be made. This was not a return of capital, but was a proper expending of capital for a purpose for which the company was authorized to make it. The decision of the Irish Court of Appeal was quite right; the expenditure was within proper and lawful limits, and came within the terms of *Trevor* v. *Whitworth* (*ubi supra*).

A. L. SMITH, L.J., concurred. Appeal dismissed. By consent the appeal was treated as the trial of the action, which was thus dismissed with costs.—COUNSEL, *Brodie Cooper* (*Millar*, Q.C., with him); *Graham Hastings*, Q.C., and *C. E. E. Jenkins*. SOLICITORS, *Ashurst, Morris, Crisp, & Co.*; *Trinders & Capron*.

[Reported by W. SHALLCROSS GODDARD, Barrister-at-Law.]

FINCH v. OAKE—No. 2, 22nd January.

VOLUNTARY ASSOCIATION—MEMBERSHIP—RESIGNATION—WITHDRAWAL OF RESIGNATION.

This was an appeal from a decision of Kekewich, J. The plaintiff, who claimed to be a member of the Bermondsey and Rotherhithe Licensed Victuallers and Beersellers' Local Protection Association, brought his action, and moved for an injunction to restrain the defendants, the committee and secretary of the association, until the trial of the action or further order from excluding him from membership. The association was a voluntary association regulated by printed rules, having no office, but holding its meetings at a public-house. It had no property beyond the subscriptions received from its members, and some donations from brewers, and there was no trust deed. Its object was to provide its members with protection and legal assistance, when required, in the management of their trade. On the 30th of October, 1895, the plaintiff, who was dissatisfied with the policy of the committee, sent in his resignation as a member by letter to the secretary. On the 29th of November following the plaintiff, not having received any reply to his letter, wrote again, enclosing his subscription for the ensuing year in advance, and withdrawing his resignation. The secretary, however, insisted on his resignation, and informed the plaintiff that he could not again become a member without re-election. The plaintiff thereupon issued his writ and moved the court as above stated. Kekewich, J., being of opinion that the association had some property, and that therefore the court had jurisdiction to interfere, granted the injunction asked for. The defendants appealed, and submitted that there was no property vested on any trusts in which the members had any rights; in such a case, although the courts had jurisdiction, they would not interfere, provided the committee had acted *bonâ fide*. The following cases were referred to: *Maitland's case* (4 D. M. & G. 769, 2 W. R. Dig. 41); *Forbes* v. *Bishop Eden* (L. R. 1 Sco. App. 568); *Baird* v. *Wells* (39 W. R. 61, 44 Ch. D. 661); *Rigby* v. *Connol* (28 W. R. 650, 14 Ch. D. 482); *Queen* v. *Mayor and Town Council of Wigan* (33 W. R. 547, 14 Q. B. D. 908). On the other hand it was urged that the resignation of a member was inoperative until it was communicated to the committee, and such resignation being subsequently withdrawn the plaintiff was still a member.

THE COURT (LINDLEY, KAY, and A. L. SMITH, L.JJ.) allowed the appeal.

LINDLEY, L.J., in the course of his judgment considered the few rules of the association which bore on the point. He said that the moment a letter was addressed to and received by the secretary it was communicated to the society. There were no circumstances which made it necessary for a resignation to be accepted; there was no power of refusal. The position, therefore, of a member was this: he could say, with or without reason, "I retire," and he would cease to be a member; and having once retired he could not again become a member without re-election. The letter did reach the society, and remained there a whole month; how, after that, could the society treat him as a member? The position taken up by the committee was perfectly right in point of law; the plaintiff had ceased to be a member, and the appeal must be allowed.

KAY and A. L. SMITH, L.JJ., gave judgment to the same effect. Appeal allowed.—COUNSEL, *Henry Terrell; Warrington*, Q.C., and *Church*. SOLICITORS, *C. O. Pook; Maitlands, Peckham, & Co.*

[Reported by W. SHALLCROSS GODDARD, Barrister-at-Law.]

High Court—Chancery Division.

***Re* TILT'S TRUSTS, LAMPET v. KENNEDY**—Chitty, J., 10th December and 23rd January.

VOLUNTARY SETTLEMENT—CESTUI QUE TRUST DEAD BEFORE SETTLEMENT CAME INTO OPERATION—FAILURE OF GIFT—RESIDUARY TRUST—RESULTING TRUST.

In 1880 Miss E. M. Tilt, being contingently entitled in expectancy as one of the next of kin of a lunatic to a possible share in his personal estate, voluntarily assigned her expectancy to trustees, upon trust to pay the income to her father Dr. E. J. Tilt for his life, and after his death upon various trusts as to various capital sums, including the following—viz.:

"As to £500, further part thereof in trust for the Rev. John Ignatius Kennedy, of Lanherne Convent, St. Columb, Cornwall, aforesaid." Then followed a trust of the residue for the plaintiff and others. Dr. E. J. Tilt and the Rev. John Ignatius Kennedy both predeceased the lunatic, who died in 1894 intestate and a bachelor. The administrator of the deceased lunatic having applied to Miss Tilt for directions as to the payment of part of her share, she wrote a letter, dated the 30th of April, 1895, directing him to "pay or transfer such share to the trustees, whose receipts shall be sufficient discharge for the same," and acting on that letter, the administrator transferred £5,814 17s. 7d. New Consols, part of the said share, to the trustees on the 17th of May, 1895. This amount was more than enough to satisfy all the trusts other than the residuary trust. Questions having arisen as to who were the persons entitled to the sum of £500 given in trust for the Rev. John Ignatius Kennedy, this summons was taken out to determine the point. It was admitted, in accordance with *Mek* v. *Kettlewell* (1 H. 464, 1 Ph. 342), *Re Parsons, Stockley* v. *Parsons* (38 W. R. 712, 45 Ch. D. 51), and other authorities, that the voluntary assignment of 1880 was inoperative on a mere expectancy, and that there was no effectual assignment till 1895. The plaintiff, who was appointed to represent all the residuary beneficiaries, contended that the fund fell into residue. A trust for a dead man was simply void, and as the settlor knew of the death in 1895, she must have intended to increase her residue by £500, so that *Page* v. *Leapingwell* (18 Ves. 463) did not apply. The person entitled to take out representation to the Rev. John Ignatius Kennedy claimed it as part of his estate, contending that the confirmation related back to the date of the settlement. The settlor claimed it by way of resulting trust, relying on *Re Corbishley's Trusts* (28 W. R. 536, 14 Ch. D. 846, 848).

CHITTY, J., said it was rightly admitted that the deed of 1880, being voluntary, was wholly inoperative on the fund in question, which was then a mere expectancy, and also that the letter of confirmation was revocable as to the amount not paid over. The first question was, whether the representative of the Rev. John Ignatius Kennedy, who died before the lunatic and before the settlement came into operation, could claim by virtue of the letter of confirmation and the transfer. It was rightly argued that a person dead at the date of a deed could not take under it. Mr. Jarman, who was a great lawyer, spoke of the ambulatory nature of wills "which, not taking effect until the death of the testator, can communicate no benefit to persons who previously die; in like manner as a deed cannot operate in favour of those who are dead at the time of its execution" (1 Jar. 307, 5th ed.); and Hall, V.C., a lawyer of considerable experience, particularly in regard to all questions relating to deeds, and likewise having had a large experience in conveyancing, decided *Re Corbishley's Trusts* on that very ground. So far from his statement being only a *dictum*, it was the very ground of his decision. As to the dearth of other authorities, no one had ever been bold enough to raise the point. There was not a word of authority to the contrary presented to the court. Hall, V.C., treated the case in this way. A man was presumed to be alive at the date of a deed in which he was named. Contrary to the rule in the case of a will, the onus in the case of a deed was thrown on the persons who asserted "that the *cestui que trust*, though named in the instrument, was in fact dead at the date of it, so that the trust failed altogether and there was a resulting trust for the settlor." As against the claim of the residuary beneficiaries it was to be noticed that there was a residuary trust in *Re Corbishley*, and it was extremely unlikely that Hall, V.C., would have overlooked any conceivable or possible claim on the part of the residuary beneficiaries. Miss Tilt had expressed no intention on the point one way or another. It was impossible to argue that the confirmation of 1895 had any retrospective effect. All Miss Tilt had done had been in effect to set up that deed so far as related to the trusts subsisting or capable of taking effect when the money was paid over as if the deed had been executed at that time. That got rid of the claim of the personal representative. As to the residuary beneficiaries, the fund here being a definite trust fund *Page* v. *Leapingwell* applied, and the gift of the residue was not a gift of all that failed but only a gift of an aliquot portion. It was suggested that the letter of confirmation intended to increase the residue, but there was not a word to that effect in the letter, which in no way amounted to a disclaimer of the whole fund. The settlor was therefore entitled to the £500 by way of resulting trust.—COUNSEL, *Frank Russell; Rashleigh*; *Champernowne*. SOLICITOR, *Godfrey H. Pownall*.

[Reported by G. ROWLAND ALSTON, Barrister-at-Law.]

Re **RICHARDSON, MORGAN** *v.* **RICHARDSON**—North, J., 29th January.

LEGACY—APPROPRIATION—TIME OF.

The testator by his will left two-fifths of his estate to his sons absolutely, and the remaining three-fifths were settled upon his daughters for life, with remainder to their children. The testator held a large number of shares in the City of London Brewery Co. His will directed that one-half of the share of his daughters should be invested in Consols or bank annuities, "the other half may remain as at present invested in the City of London Brewery Co., either in shares or stock." It became necessary to convert a considerable amount of City of London Brewery Co. shares in consequence of this direction. One year after the testator's death a portion of the brewery shares was sold and the proceeds paid to one son; the other son preferred to have City of London stock transferred to him, instead of having it sold. He took it at the market price, but received less than his whole share. The stock had risen in value, and it was contended that it was wrong to appropriate only the son's legacy, and that an equal amount ought to have been appropriated to the daughters, and that the estate ought to be distributed on the same footing as if such appropriation had been made.

NORTH, J., said that there was no suggestion that the appropriation had not been *bonâ fide*, and nothing worse than a mistake was suggested, it being said that an amount of stock ought to have been set apart for the daughters at the same time that it was set apart for the sons. If a similar appropriation had been made to the daughters, he had no doubt that it would have been good. Although, however, it would have been better for the executors to make a similar appropriation to the daughters, they were not bound to do so.—COUNSEL, *Macaskie, Bagg*. SOLICITORS, *Weston & Sons; Twisden & Co.*

[Reported by G. B. HAMILTON, Barrister-at-Law.]

Re **CAREW, CAREW** *v.* **CAREW**—Stirling, J., 15th January.

"LEGAL DISABILITY."

George Carew, a solicitor in London, made his will, dated the 11th of January, 1886, and thereby, after giving his wife a specific and a pecuniary legacy, proceeded: "And as to all other my worldly estate and property of every description, I give the income arising therefrom to my said wife for her life, and subject thereto I give one equal moiety thereof to my granddaughter Jessie Carew, with liberty for my executors during her minority to apply for her education or otherwise the income arising therefrom, and any surplus income to be during her minority accumulated for her benefit, and as to the other equal moiety thereof, and in case of the death under age of my said granddaughter, then as to the entirety of my said worldly estate and property I give the same, subject as aforesaid, to my son Henry George Carew; but if he should predecease either my said wife or me, or in case of his being at the time of the death of the survivor of my said wife and me under any legal disability in consequence whereof he could be hindered in or prevented from taking the same for his own personal and exclusive benefit, I give the same, subject as aforesaid, unto his widow or wife and children (other than the said Jessie Carew) living at the death of the survivor of my said wife and me, to be made over to them respectively on their respectively attaining twenty-one, the income arising from the shares of such children to be in the meantime applied for their benefit, and I appoint my said wife and son executors." On the 11th of January, 1886, the testator died, leaving a widow, and she and Henry George Carew proved the will. On the 8th of August, 1892, the usual judgment for the administration of the testator's estate was given in this action. On the 29th of July, 1894, the chief clerk's certificate was made, finding a sum of £5,188 16s. 10d. due from Henry George Carew. On the 30th of January, 1895, an order was made on further consideration whereby H. G. Carew was ordered to pay the said sum of £5,188 16s. 10d. to the plaintiffs as the present trustees of the testator's will, and it was declared, without prejudice to any claims of the wife and children of H. G. Carew to or in respect of the share or interest (if any) given to Henry George Carew by the will of the testator, that the interest (if any) coming to H. G. Carew under the testator's will was liable to make good to the testator's estate the said £5,188 16s. 10d. Jessie Carew, in the will named, attained twenty-one, and married Charles Theodore Weston. On the 16th of March, 1895, Mrs. Carew, the widow of the testator, died. On the same day, and before the death of Mrs. Carew, a receiving order and an order of adjudication in bankruptcy were, upon his own application, made against H. G. Carew. On the 26th of March, 1895, an order was made on the application of Mrs. Weston, staying proceedings in the bankruptcy until after the 4th of April following, and on the 4th of April a further order was made, whereby the receiving order and order of adjudication of the 16th of March, and all subsequent proceedings, were annulled on the ground that the receiving order and order of adjudication ought not to have been made. By deeds, dated the 24th of March and the 2nd of June, 1893, H. G. Carew mortgaged his interest under the will to Francis Dashwood to secure two sums of £600 and £300. By a deed dated the 15th of March, 1894, H. G. Carew and Emma, his wife, mortgaged their respective interests under the will to the Legal Reversionary Society to secure £100. By a deed dated the 7th of July, 1894 (which recited the claims made against H. G. Carew in the administration action), he assigned to a trustee all his interest under the will upon trust to raise a sum of £2,500 for the benefit of his wife and children, and subject thereto upon trust for himself. Subsequently H. G. Carew joined his wife in further mortgaging their interests under the will. Under these circumstances a summons was taken out by the surviving trustees of the testator's will, asking that it might be declared who, according to the true construction of the will and in the events which had happened, were entitled to the moiety of the testator's estate given to H. G. Carew, subject to the life interest thereby created in favour of the testator's widow.

STIRLING, J., having stated the facts as above set out, continued: It was suggested in the first place that the gift in favour of the wife and children of H. G. Carew was one which took effect by defeating an absolute interest in the first instance given to him, and was consequently bad for repugnance. I am unable to take this view of the gifts, which appear to me to be alternative, that is to say, I read the will as if it had been expressed thus: "In case the said H. G. Carew shall survive both my said wife and myself, and shall not at the time of the death of the survivor of my said wife and myself be under any legal disability; but if he should predecease either my said wife or me, or in case of his being at the time of the death of the survivor of my said wife and me under any legal disability . . . then I give, &c. . . ." The question then arises, which of the two alternatives has occurred; and the answer depends on the true meaning of the words "being . . . under any legal disability in consequence whereof he could be hindered in or prevented from taking the same for his personal and exclusive benefit." "Of disabilities," says Lord Coke (Inst. 2,206), speaking of disability on the part of a feoffee to

perform a condition annexed to the feoffment, "some be by act of the party, some by act in law." The distinction has been repeatedly recognized. Thus, in cases somewhat similar to the present, it has been held that a limitation for life, determinable on alienation by the tenant for life is not determined by alienation by act of the law: see *Lear* v. *Leggatt* (1 R. & M. 690), *Pyne* v. *Lockyer* (12 Sim. 394), and *Rochford* v. *Hackman* (9 Ha. 484); and I apprehend that a limitation for life, which on its true construction was made determinable by act of the law, would not be determined by a voluntary alienation. What I have to decide, therefore, appears to be whether the language of the testator, fairly construed, extends to both classes of disability, or is to be confined to disability arising by act of law. The event on which the limitation in favour of Mrs. Carew and her children arises is that of Mr. Carew "being" at a particular time "under a legal disability" involving certain consequences. Now a man is more appropriately said to be under a disability when that disability is imposed *in invitum* than when it arises from a voluntary act by which he has disabled himself. Again, the words are under a *legal* disability. Some force ought to be given to the word legal, and it seems to me to indicate a disability imposed by law rather than one simply arising out of a voluntary act. A person who has assigned away a particular property is, no doubt, thenceforth prevented from taking the same for his personal and exclusive benefit, but I do not think that he would, according to the ordinary use of language, be described as "under a legal disability" in consequence whereof he is so prevented, though he might well be described as having so disabled himself. In my judgment, therefore, the disability contemplated by the testator was not one arising simply from the voluntary act of Mr. Carew, but one imposed by act of the law. I have then to consider whether H. G. Carew was at the death of the testator's widow under such a disability. At that time he was bankrupt, and bankruptcy certainly appears to me to be a disability imposed by law. The adjudication, however, was obtained on H. G. Carew's own application when his mother was *in extremis*; it was annulled within three weeks afterwards, and that on the ground that it never ought to have been made. I am unable to treat this as a valid and effectual bankruptcy. The order of April, 1895, expressly states the ground assigned by the court itself for the annulment. In conclusion, however, apart from this, I should be of opinion that the facts shew it to be a mere contrivance on the part of the bankrupt, probably resorted to in order to procure a benefit for his wife and children. I think, therefore, that at the death of his mother H. G. Carew was not under any real disability arising out of bankruptcy. It is further said that the large sum of £5,188 16s. 10d. has been found due from the defendant Henry George Carew, and has, by the order on further consideration, been charged on the interest of H. G. Carew under his father's will. If an ordinary creditor of H. G. Carew had recovered judgment against him and then obtained an order for payment out of his beneficial interest under his father's will, I should have thought that there was much force in the contention that H. G. Carew had come under a legal disability in consequence of which he would be hindered in or prevented from taking such interest for his own personal and exclusive benefit. In the present case the defendant H. G. Carew was an executor of the will, and he has received assets of the testator to the amount mentioned, for which he is unable to account. Under these circumstances the court treats him as having taken the sum which came to his hands in respect of his beneficial interest, and the true meaning and effect of the order on further consideration is simply to preclude him from receiving any further part of the trust property for his own benefit until the other *cestuis que trust* has received as much as himself. This view of the position appears to me to be laid down by Lord Romilly, M.R., in *Irby* v. *Irby* (No. 3) (25 Beav. 632, see pp. 637, 638), and by Sir George Jessel, M.R., in *Jacubs* v. *Rylands* (17 Eq. 341). The disability which has thus arisen on the part of H. G. Carew is therefore, in my opinion, one which has arisen from his own voluntary act, and is not one imposed by the act of the law. In my judgment, therefore, the event on which the limitation arises in favour of Mrs. Carew and her children has not occurred, but unless all parties are agreed as to the priorities of the persons claiming under Henry George Carew, I cannot now decide who are entitled to so much of the fund as may be coming to him.—Counsel, *C. E. Bovill; Hastings*, Q.C., and *W. D. Rawlins; Henry Fellows; Grosvenor Woods*, Q.C., and *Philpotts; T. Ribton; Elgood; W. C. Fooks.* Solicitors, *Routh, Stacey, & Castle; Bush & Mellor; E. Vernon Miles; Mear & Fowler; Rye & Eyre; Elgood and Moyle; E. H. Goddard.*

[Reported by Arthur Morton, Barrister-at-Law.]

High Court—Queen's Bench Division.

REG. v. ARMSTRONG, *Ex parte* DUFFY—24th January.

Licensing Acts—Annual General Licensing Meeting—Adjourned Meeting—Notice of Application—Time—Wine and Beerhouse Act, 1869, s. 7—Licensing Act, 1872, s. 40—9 Geo. 4, c. 61, s. 1.

In this case the justices of the east division of Castle Ward, in the county of Northumberland, shewed cause against a rule *nisi* for a *mandamus* to hold a further adjournment of the general annual licensing meeting for the said division, and to proceed to hear and determine an application for an on-and-off wine and beer licence. On the 23rd of July, 1895, James Duffy gave notice of his intention to apply at the general annual licensing meeting to be held on the 26th of August, 1895, for a full licence, and also for an on-and-off wine and beer licence in respect of certain premises. At the meeting on the 26th of August the application for a full licence was made and refused. No application was then made in respect of the second licence referred to in the applicant's notice, but at the adjourned licensing meeting held on the 30th of September the applicant, having given no fresh notice, applied for the wine and beer licence. The justices held that they had no power to hear the application, and that it must be taken to have been abandoned. In shewing cause against the rule it was contended that the notice of application having been given for the 26th of August, and no application having been then made, a fresh notice ought to have been given for the 30th of September, otherwise anyone who had been present on the first occasion with the object of opposing the application would have no means of knowing that the application had not been abandoned. In support of the rule it was argued that a notice for the first day of the sessions was good for the adjourned sessions: *Reg.* v. *Pounall* (1893, 2 Q. B. 158) and *Reg.* v. *Justices of Anglesey* (1892, 1 Q. B. 850).

The Court (Hawkins and Lawrance, JJ.), having taken time to consider their judgment, made the rule absolute.

Hawkins, J., said that the applicant had given notice of his intention to apply for two licences. The only one which it was now necessary to consider was the second, an application for a licence for the sale of wine and beer. With regard to that an important question would arise which would be for the justices to consider, namely, whether the justices had power to grant an excise licence such as that, or whether their power was not limited to granting the applicant a certificate to hold such a licence. It that was a defect in the notice, it would not be cured by the granting of the *mandamus* asked for. On the main question which arose in the case he was of opinion that the notice given for the first day of the general annual licensing meeting held good for an application made at an adjournment of that meeting. He did not think that there was anything in the suggestion that the intention to make the second application had been abandoned. His lordship then considered the various provisions applicable to the question, which were the following: The Wine and Beerhouse Act, 1869, ss. 4, 5, 7, and 8, 9 Geo. 4, c. 61, s. 1, and the Licensing Act, 1872, s. 40. Having regard to these provisions, he had no doubt that the justices had power to deal with the application either on the first day or at the adjourned meeting. He adhered to what he had said in *Reg.* v. *The Justices of Anglesey* (65 L. J. M. C. 12) that the general annual licensing meeting continued for all purposes of granting or refusing licences from the moment of its commencement until the last moment of the adjourned meeting or meetings as if they formed one single day. The *mandamus* would therefore go to the justices to hear this application, subject to their opinion as to the validity of the notice.

Lawrance, J., concurred.—Counsel, *Lawson Walton*, Q.C., and *Lowenthal; Strachan.* Solicitors, *Maples, Teesdale, & Co.*, for *Liesh, Dodd, Bramwell, & Bell*, North Shields; *J. E. & H. Scott*, for *Daglish & Mulcaster*, Newcastle.

[Reported by F. O. Robinson, Barrister-at-Law.]

REG. v. THE MAYOR, ALDERMEN, AND BURGESSES OF PLYMOUTH—21st January.

Fisheries Committee—Expenses of—Appointment of Fishery Officer—"Restrictions or Conditions as to Expenditure"—Fisheries Act, 1888 (51 & 52 Vict. c. 54), ss. 6 (1) and 10.

This was a rule *nisi* directed against the Borough of Plymouth, calling on them to shew cause why a writ of *mandamus* should not issue, commanding them to pay out of the borough fund to the treasurer of the Committee of the Devon Sea Fisheries District the sum of £112 10s., being the part payable by the borough of the expenses of the committee. The borough now shewed cause. With regard to £58 of the sum claimed they did not dispute their liability to pay. But the remainder consisted of money expended, or to be expended, in connection with the appointment of a fisheries inspector, and they denied liability in respect of it. Under the Fisheries Act, 1888, the Board of Trade had power to create a sea fisheries district and to constitute a committee for the regulation of the sea fisheries carried on within the district. The committee was to be a committee of the county councils and borough councils interested, with the addition of members representing the fishing interests of the district. A committee so constituted was to have power to make bye-laws; and, by section 6 (1), subject to any restrictions or conditions as to expenditure made by a council or councils by whom the committee was appointed, to appoint such fishery officers as they might deem expedient for the purpose of enforcing the observance within their district of the bye-laws made by the committee. Section 10 provides that "the expenses of a local fisheries committee, so far as payable by a county council, shall, according as is provided by the order providing for the constitution of the local fisheries committee, be general or special expenses within the meaning of the Local Government Act, 1888, and, if special expenses, shall be charged in manner directed by the order, and the expenses of the committee, so far as payable by the council of a borough, shall be paid out of the borough rate or borough fund." The Devon Sea Fisheries District was created by an order of the Board of Trade in 1892. The committee included the Borough of Plymouth, who appointed five members and contributed five eighteenth parts of the expenses of the committee out of the borough fund. The inspector was appointed in 1894, and subsequently the Borough Council objected to the appointment. They now contended that they were not liable to contribute to the expenses of the appointment, since it was not made with their approval. They also contended that they were not liable, on the ground that the expenses were only estimated expenses.

The Court (Hawkins and Vaughan Williams, JJ.) made the rule absolute *for a mandamus.*

Vaughan Williams, J., who delivered the judgment of the court, said that, in his opinion, the borough were liable to contribute towards the expenses of the appointment of the inspector. The expenses of the com-

mittee were provided for by section 10 of the Fisheries Act. It was agreed that these expenses were general expenses. That being so, apart from the provisions of the section which governed the appointment of inspectors, they were payable, under section 81 (6) of the Local Government Act, 1888, by the council or councils by whom the members of the committee were appointed. There was no provision for any veto by a council either in the Act on in the order of the Board of Trade. The borough could have imposed restrictions or conditions upon the committee in respect of an appointment under section 6 before the appointment was actually made. But the committee were not bound by any conditions or restrictions except such as were in existence at the time of the appointment. There having been no restrictions or conditions in existence at the time, the appointment in this case was a valid appointment, and the borough were bound to contribute to the expenses of it. With regard to other years, the appointment would be made subject to such restrictions as the borough chose to impose. No hardship on the borough was involved in this, because the order gave a council power to call on the committee to furnish an estimate of their expenses. That would inform the council of what was proposed to be done, and they would then have the right to impose restrictions if they wished to do so. Their lordships had carefully considered the other points raised, but this was the only one about which they had had any doubt.—Counsel, *Lawson Walton*, Q.C., and *Bonsey; Channell*, Q.C., and *Duke*. Solicitors, *Sharpe, Parker, & Co.*, for *J. H. Ellis*, Plymouth; *Field, Rosser, & Co.*, for *H. Ford*, Exeter.

[Reported by C. G. Wilbraham, Barrister-at-Law.]

SIMPSON *v.* **EARLAM**—22nd January.

County Court—New Trial—Jurisdiction to Grant.

Appeal from an order of the judge of the Macclesfield County Court granting a new trial. The action was for damages in respect of injuries sustained in a collision of vehicles in a street. Evidence was heard on both sides, and judgment was given for the defendant. The plaintiff afterwards applied for a new trial on the ground as set forth in his affidavit that new evidence which had not been before the judge at the trial was forthcoming. He did not allege that the new evidence could not have been discovered before the trial by due diligence. The judge, without being requested by either party to do so, viewed the scene of the collision and granted a new trial, not upon the ground upon which the plaintiff based his application, but, apparently, on the ground that he had at the trial taken a mistaken view of the effect of the plaintiff's evidence. It was argued on behalf of the defendant that the judge had no power to grant a new trial on any ground other than that upon which the plaintiff relied in his application, and that a statement that new evidence was forthcoming was insufficient, unless accompanied by an allegation that such evidence could not with due diligence have been produced at the trial: *Murtagh* v. *Barry* (24 Q. B. D. 632), *Shedden* v. *Patrick* (L. R. 1 Sc. & D. at p. 545), *Anderson* v. *Titmouse* (36 L. T. 711), and *How* v. *London and North-Western Railway Co.* (1892, 1 Q. B. 391) were cited.

The Court (Wright and Kennedy, JJ.), allowed the appeal.

Wright, J.—I should be slow to say that cases may not arise in which a county court judge may of himself grant a new trial on the ground that he has made a mistake at the trial. The words of the Act (County Courts Act, 1888, s. 93) are very wide: "The judge shall also, in every case whatever, have the power, if he shall think just, to order a new trial to be had upon such terms as he shall think reasonable." I think he might exercise this power if, for instance, he had thought at the trial that the plaintiff had made out no case for the defendant to answer, and he afterwards saw that there was a case which required to be answered. But here the only ground on which a new trial was asked for is that new evidence is volunteered; there is no reason to suppose that this evidence could not have been procured in time, or that it would be conclusive in favour of the plaintiff at a new trial. The judge seems to have ignored the ground on which the application was made, and to have granted a new trial simply because he was dissatisfied with his own decision at the former trial. I think that to say he had power to order a new trial in that way would be inconsistent with the case of *Murtagh* v. *Barry*.

Kennedy, J.—I agree that this appeal against the order for a new trial must succeed. I should be inclined to give a liberal construction to the power contained in section 93 of the Act in a case where the judge thinks that he has made a mistake, and I can conceive of cases in which a new trial can be granted on that ground. But here the only ground alleged is that there is some new evidence, and there is no allegation that it could not have been procured in time for the original trial. Appeal allowed. Leave to appeal to the Court of Appeal granted.—Counsel, *R. M. Bray; J. E. Bankes*. Solicitors, *Byrne; Rowcliffes*.

[Reported by T. R. C. Dill, Barrister-at-Law.]

NORWICH UNION FIRE INSURANCE CO. (Appellants) *v.* **MAGEE, SURVEYOR OF TAXES** (Respondent)—14th January.

Revenue—Income Tax—Company with Branches Abroad—Profits Arising or Accruing not Remitted to United Kingdom, but Invested Abroad—5 & 6 Vict. c. 35, ss. 100, Cases (1), (4), (5), 108—16 & 17 Vict. c. 34, s. 2, D.

This was an appeal by the appellant company against an assessment of £65,787 made upon them under schedule D, for the year 1894, by the Commissioners for the General Purposes of the Income Tax Acts for the City of Norwich. The material facts set out in the case were as follow. The appellants are an English company registered under a special Act, 42 Vict. c. 20, with their registered and head office at Norwich, where all the affairs of the company are directed, managed, and controlled. They have a number of branch offices in England, America, Australia, New Zealand, and elsewhere, the business details of which are conducted by managers, and in some cases by local directors appointed by and acting under the board of directors in Norwich, from whence the general directions and instructions emanated. The business carried on out of the United Kingdom is conducted by the managers abroad, who are appointed by and act under power of attorney signed by nine directors of the company in Norwich, and such managers have the power to accept risks and issue policies without prior reference to the head office; whereas in the case of the agencies in England cover notes only are given, and the directors in the head office determine whether to accept or decline risks. The annual income of the appellants is derived from premiums, interest, or investments, fees, and profits on sales earned at the head and branch offices, the whole being brought into one account and set of books kept and entered up at the head office, as set forth in the annual balance-sheets which are issued by the head office alone. The assessment of £65,787 was based on the appellants' own return, and included profits and losses made at all the branches. This sum included an item of £17,157 for untaxed interest, and an item of £12,841 for profits made in the New York and New Zealand branches. The appellants sought to have the assessment amended by having (*a*) £5,502 deducted from the item of untaxed interest as being dividends upon various foreign securities payable out of and not specifically remitted to or received by the appellants in the United Kingdom; (*b*) £12,841 deducted as being the profits made at some of the foreign branches, and not specifically remitted to or received by the appellants in the United Kingdom. The £5,502 represents part of the profits made abroad, and, instead of being specifically remitted to this country, is together with other funds belonging to the appellants reinvested in American securities; but the amount is accounted for at the head office here and included in the general accounts and balance-sheets, and could, if required, be specifically remitted to this country. The £12,841 comprises £7,086, the profits made by the company's New York branch, and £5,755 made by their New Zealand branches. It was contended for the appellants (*a*) that the dividends upon the foreign securities fell to be assessed under the fourth case of section 100 of 5 & 6 Vict. c. 35, and that therefore the assessment should be restricted to the full amount of the sums actually received in Great Britain, and (*b*) that the sum of £5,502 had not been received in this country by the appellants, who relied upon the judgment of the House of Lords in the case of *Colquhoun* v. *Brooks* (38 W. R. 289, 14 App. Cas. 493). For the surveyor of taxes it was contended that even if the dividends on the foreign securities fell to be assessed under the fourth case, the dividends, if not specially received, had been constructively received in this country. The appellants on the other hand contended that as to the £12,841 profits made by the New York and New Zealand branches, being foreign profits they fell to be assessed under the fifth case of the same section, and that as such sums had not been remitted or received in Great Britain they were not liable to assessment. The surveyor on this point submitted that as the appellants were an English company, with branches in differents parts of the globe, carrying on and controlling the whole of their business, and dividing and expending its income from the head office, the whole of their profits, wherever made, were chargeable under the first case of schedule D, whether specially remitted to this country or not. On an appeal the commissioners had confirmed the assessment; and the appellants being dissatisfied with this decision on the ground that it was erroneous in point of law, a special case was stated. Counsel for the appellants submitted that as the interest received by the company's branches in America on American securities was never remitted to England, but was invested there, the mere fact that it appeared in the balance-sheet as a trade asset did not make the company liable to pay income tax in respect of it in this country. These were not trade "profits" within the meaning of the Act. They were investments in foreign securities, and the increment received abroad, being neither really nor constructively received in this country, was not liable to income tax. The present case was distinguishable from that of the *Scottish Mortgage Co. of New Mexico* v. *McKelvie* (24 Sco. L. R. 87, 2 T. C. 165), where the court rightly held that a fund invested abroad by an English company was liable to income tax. The case of *Forbes* v. *Scottish Widows' Fund*, heard on the 17th of December, 1895 (not yet reported), was relied on by the appellants.

The Court (Wright and Kennedy, JJ.), without hearing counsel for the Crown, said that it was not necessary to consider the case of foreign investments made for investment of capital only. The real point of this case was this. The company carried on a business which could not be carried on without making investments abroad; the interest arising from those investments necessarily made for the purposes of their trading was part of the gains of the company. There was no question that the company could not carry on, or could not so conveniently or profitably carry on, their American business unless as the business in that country increased they constantly augmented their reserves in America. If the money for doing so were not raised there, then it would have to be sent from England. Consequently these investments were not simply for the purposes of capital investment, but were part of the trading assets of the company, and as such must be taxed. For these reasons judgment was accordingly given for the Crown.—Counsel, *Bigham*, Q.C., and *Lockwis; The Attorney-General* and *Danckwerts*. Solicitors, *Nye & Morston; The Solicitor of Inland Revenue*.

[Reported by Erskine Reid, Barrister-at-Law.]

YATES *v.* **HIGGINS**—25th January.

Criminal Law—Cruelty to Animals—Domestic Animal—Tame Seagull—Cruelty to Animals Acts, 1849, ss. 1, 29; 1854, s. 3.

This was a special case stated by justices for the county of Derby. The respondents were charged on an information for that they did cruelly ill-

treat and abuse a certain animal, to wit, a tame seagull. It was proved that the seagull had been the property of Anne Simpson for three years, and was tame; that it was kept in a field adjoining her residence. One of its wings had been pinioned, and it was unable to fly, but it could get out of the field by going down the river running through it. The seagull would go to its owner on being called and feed from her hand, and she had used it with two other birds in her business as a photographer. It was found as a fact that the respondents had cruelly ill-treated the bird, but the justices held that the facts did not prove the seagull to be a domestic animal within 12 & 13 Vict. c. 92, and 17 & 18 Vict. c. 60, s. 3. The information was therefore dismissed, subject to this case, the question for the court being whether the justices were right in so holding.

THE COURT (VAUGHAN WILLIAMS and WRIGHT, JJ.) dismissed the appeal.

VAUGHAN WILLIAMS, J., said that the decision of the justices was right. One might wish the law to be different, but the court had no right to extend the ambit of the statute. It was not sufficient to prove that an animal which was usually wild had been made tame. The only fact in this case besides mere tameness was that the owner of the seagull, who was a photographer, used the bird in her business. That did not alter its character in the slightest degree. In *Colam* v. *Paget* (12 Q. B. D. 66), which had been relied on for the appellant, certain linnets had been trained so as to be used for the purposes of a decoy. They therefore came within the definition of Cave, J., in *Harper* v. *Mareks* (1894, 2 Q. B. 319), where he says: "I am of opinion that the words of the enactments in question are intended to comprise all such animals as have been tamed to serve some useful purpose for mankind." In the present case he did not think that it was possible to hold that this animal was sufficiently tame to serve a useful purpose for mankind.

WRIGHT, J., concurred. Appeal dismissed.—COUNSEL, *Colam*. SOLICITOR, *S. G. Polhill*.

[Reported by F. O. ROBINSON, Barrister-at-Law.]

Solicitors' Cases.

Re **GEORGE ARMSTRONG & SONS**—Stirling, J., 25th January.

SOLICITOR AND CLIENT—COSTS—COMMON ORDER FOR TAXATION ON BEHALF OF CLIENT OF UNSOUND MIND—NON-DISCLOSURE OF MATERIAL FACTS—COSTS AGAINST THE SOLICITOR BY WHOM ORDER OBTAINED.

This case raised the question whether a solicitor was liable to pay personally the costs occasioned by his having obtained an order for the delivery and taxation of a bill of costs under the following circumstances. Prior to the year 1895 Messrs. G. Armstrong & Sons had acted as solicitors for a Miss W. On the 4th of March, 1895, a summons in lunacy was presented by a nephew of Miss W. asking for the appointment of a receiver of Miss W.'s estate and for the application of her income for her maintenance. That summons was on the 15th of March, 1895, served on Miss W., and she thereupon, on the 16th of March, retained W., another solicitor, to act for her and oppose that summons. In consequence of such opposition the summons was abandoned, and on the 1st of April a petition was presented in lunacy asking for an inquiry into Miss W.'s state of mind. This petition was served on Miss W. on the 3rd of April. On the 8th of April W., on Miss W.'s behalf, obtained *ex parte* against Messrs. Armstrong & Sons an order of course for the delivery and taxation of Messrs. Armstrong & Sons bill of costs. On the 23rd of April the present notice of motion to discharge that order was given by Messrs. Armstrong & Sons On the 24th of April an order for an inquisition was made upon the petition, and upon the 11th of June Miss W. was found to be of unsound mind and incapable of managing her affairs, but capable of taking care of her person. The notice of motion was subsequently amended by making the committee of the estate of Miss W. a respondent, but he did not appear upon the hearing. By the notice of motion as amended it was asked that the order of the 8th of April might be discharged, on the grounds that it had been obtained by the suppression of the fact that Miss W. was then of unsound mind and incompetent to employ or instruct a solicitor, and also of the fact that the petition for an inquisition was to the knowledge of W. then pending, and it further asked that W. might be ordered personally to pay the costs thereby occasioned as between solicitor and client. From the evidence it appeared that W. first became acquainted with Miss W. on the 16th of March, 1895, and that, though she seemed to be eccentric, she then gave him clear instructions, and that it was not until the 3rd of April that he became aware that she was subject to hallucinations.

STIRLING, J., said that the discharge of the order was a matter of course, owing to the fact of Miss W. being of unsound mind and there being no opposition. The only question before the court was whether W. was personally liable to pay the costs. It could not be disputed that the court had jurisdiction to order him to pay them, but it was a jurisdiction not to be exercised lightly. The question was whether or no W. had been guilty of professional misconduct in obtaining the order *ex parte* without disclosing that his client was alleged to be of unsound mind and that a petition in lunacy was pending against her. If on the evidence his lordship had come to the conclusion that W. knew on the 8th of April that Miss W. was of unsound mind, then he would have said that W. had been guilty of such misconduct; but he could not come to that conclusion. Though W. knew that she was subject to hallucinations, it did not therefore follow that he knew she was incapable of managing her affairs. His lordship then referred to *Hartley* v. *Gilbert* (13 Simon 596), and pointed out that Shadwell, V.C., used the expression "fraud on the jurisdiction in lunacy" in a qualified sense, and that all that that case decided was that where a petition in lunacy is pending, the court in lunacy will, in a proper case, stay proceedings against the lunatic. His lordship said that he expressed no opinion as to whether it would not have been better that W. should have disclosed that the petition was pending; but, even if that was anything more than a mistake, it was not such misconduct as to make him liable for the costs. His lordship saw no reason for thinking that the proceedings in question were taken otherwise than in good faith and in the interest of the client. The order to tax would be discharged, and the costs would be paid out of the lunatic's estate.—COUNSEL, *Buckley*, Q.C., and *Fellowes*; *Hastings*, Q.C., and *Gatey*. SOLICITORS, *King*, *Wigg*, & *Co.*; *J. E.* & *H. Scott*.

[Reported by W. SCOTT THOMPSON, Barrister-at-Law.]

SOLICITOR ORDERED TO BE STRUCK OFF THE ROLLS.

25th January.—THOMAS WILMOT (Sheffield).

SOLICITOR ORDERED TO BE SUSPENDED FOR A YEAR.

25th January.—THOMAS BUFFEN DAVIS (18, Adam-street, Adelphi, London).

LAW SOCIETIES.

UNITED LAW SOCIETY.

Monday, January 20.—Mr. C. W. Williams in the chair. Mr. C. Herbert Smith moved: "That in the opinion of this house the present Government is no longer entitled to the confidence of the country." Mr. McMillan replied, and speeches were made by Messrs. Marcus, Callender, and Goodfellow, after which the motion was withdrawn. Monday, January 27.—Mr. S. E. Hubbard in the chair. Mr. C. W. Williams moved: "That it is expedient that the procedure adopted by the Commercial Court should be extended to the trial of ordinary actions." Mr. J. S. Green opposed, and was followed by Messrs. C. Herbert Smith, A. M. Begg Williams, and Neville Tebbutt, and the motion was ultimately carried by one vote.

LEEDS INCORPORATED LAW SOCIETY.

The following are extracts from the report of the committee:—

Members.—The present number of members of the society is 116, and of library subscribers, under rules 3 and 4, 9.

Notices to Trustees.—Inquiry having been made by a member for the opinion of the committee whether, having regard to the decision in the case of the *Saffron Walden Building Society* v. *Rayner* (43 L. T. Rep., p. 3), solicitors are not justified in giving notices to trustees directly instead of through their solicitors, the committee replied that in their opinion solicitors are justified both by law and practice in giving notices to trustees directly.

Government Solicitorships.—For many years past, and at least since 1877, the attention of the authorities has been called to the anomaly of appointing barristers to the solicitorships of public departments. The bar have already the monopoly of all the great legal appointments, and of many minor ones which might be equally well filled by solicitors; offices bearing the name and involving the duties of solicitors might well be reserved for the great body of practitioners who divide with the bar all the legal non-judicial business of the country. But representations to successive Governments for fair treatment in this respect never get beyond an official acknowledgment of the communication and an official promise that it shall be considered. The value of this promise may be measured by the fact that within the last year barristers have been appointed as Solicitors to the Treasury and to the Inland Revenue—posts to which solicitors are eminently eligible. The committee consider that the time has arrived when a strong and united effort should be made to remedy this anomaly. The thanks of the profession are due to Mr. Harvey Clifton, of London, for the efforts which he has made to direct attention to this grievance.

The Land Transfer Bill, 1895.—This Bill was re-introduced by the late Lord Chancellor, and passed the House of Lords in the shape which had been given it in the Session of 1894. It reached the House of Commons in the month of April last, and steps were immediately taken by the Council of the Incorporated Law Society in conjunction with the Associated Provincial Law Societies, to bring their reasons against compulsory registration under the notice of members of the House. A conference was held in London on the 5th of April, 1895, and the necessary measures decided upon. In view of the probability that the county of York would be selected as the district in which the experiment of compulsory registration should first be tried, your committee determined to invite all Yorkshire law societies to a meeting in the Leeds Law Institute on Thursday, the 2nd of May, to arrange for joint action. That meeting was held, and was attended by representatives of the Yorkshire, Wakefield, Hull, Halifax, Goole, South Durham and North Yorkshire, and Leeds Law Societies, together with a representative of the Ripon solicitors, and the course to be pursued was decided upon. Very shortly afterwards, on the second reading of the Bill in the House of Commons, the Government decided, on the representation of the Incorporated Law Society, to refer the Bill to a Select Committee with power to take evidence. Mr. Arthur Middleton was invited by the committee to tender evidence before the Select Committee, and he attended and gave evidence. A portion only of the evidence offered by the Incorporated Law Society in opposition to the Bill was taken by the Committee. The dissolution of Parliament stopped the proceedings of the Committee, but the evidence taken was reported, and forms a valuable addition to the facts already accumulated on this subject. Mr. Bolton, a member of the Committee, most ably conducted the examination of the witnesses put forward by the Incorporated Law

Society, and to him as well as to Mr. Hunter, Mr. Lake, Mr. Middleton, and others who attended and gave evidence, the best thanks of the profession are due. A general meeting of the members of the society was held, in view of the General Election, on the 11th of July last, at which a resolution was passed in favour of obtaining satisfactory assurances from candidates at the Parliamentary election of their intention to oppose the principle of compulsory registration of title to land. That resolution was communicated to the candidates for the city of Leeds and the adjoining divisions of Pudsey and Barkston Ash. The result was communicated to members in the hon. sec.'s letter of the 15th of July.

Solicitor Mortgagees' Legal Costs Act, 1895 (58 & 59 *Vict. c.* 25).—The attention of members of the society is directed to this short but important Act, enabling a solicitor mortgagee to charge the costs of the mortgage to the mortgagor, and also to charge subsequent costs properly incurred as if he were not a party to the deed. The profession are indebted for this Bill to the Liverpool Law Society, by whom it was promoted, and by whose exertions it was successfully carried through Parliament. To Lord Macnaghten and Mr. Haldane, who had charge of the Bill in the two Houses of Parliament, and to Mr. C. H. Morton, of Liverpool, and the committee of that society, the best thanks of the profession are due for this Act, which remedies an injustice of long standing.

BOURNEMOUTH AND DISTRICT INCORPORATED LAW SOCIETY.

The third annual dinner of the members of this society took place at the Hôtel Métropole, Bournemouth, on Tuesday, the 21st ult., under the presidency of James Druitt, junr., Esq., Town Clerk of Bournemouth. Covers were laid for thirty-three, and the guests included his Honour Judge Philbrick, Q.C., W. J. Disturnal, Esq. (Oxford Circuit), R. Druitt, Esq. (Registrar Bournemouth County Court), H. Salter Dickinson, Esq. (District Registrar), and Francis A. Johns, Esq. (Registrar Fordingbridge County Court). The members of the society and their friends present were J. B. Eldridge, J. H. Tattersall, J. Ballard, W. E. Brennand, D. W. Preston, H. T. Trevanion, J. Wade, J. M. French, W. H. Druitt, C. J. Haydon, L. Rumsey, A. E. F. Francis, F. J. Evans Vaughan, T. Barton, T. Cooper, A. Druitt, E. H. Bone, J. A. Cocker, F. E. Willmot, A. H. Yeatman, C. G. Trevanion, G. B. Aldridge, R. W. Meade, and A. H. Trevanion, Esqs. After the loyal toasts had been honoured, Mr. H. T. Trevanion, in proposing the toast of the guests, congratulated his Honour upon his recent appointment as judge of County Court Circuit No. 55. It gave, he said, to the members of the society very great pleasure to extend a cordial welcome to one who had acquired a high reputation at the bar, and who had been the distinguished leader of one of the principal circuits, on his coming to preside over the courts in which it would be alike their duty and privilege to appear. His Honour Judge Philbrick, in a felicitous speech, thanked the society, and said he trusted that the good feeling and kind relations which had existed between the judge and the members of the profession during the tenure of that office by the late Judge Hooper would be maintained and strengthened during his (the speaker's) judgeship.

LAW STUDENTS' JOURNAL.

EXAMINATIONS AT THE INCORPORATED LAW SOCIETY IN THE YEAR 1895.

SPECIAL PRIZES OPEN TO ALL CANDIDATES.

Scott Scholarship.

Charles Arthur Buckley being, in the opinion of the Council, the candidate best acquainted with the Theory, Principles, and Practice of Law, they have awarded to him the Scholarship founded by Mr. John Scott, of Lincoln's-inn-fields.

Mr. Buckley served his clerkship with Mr. Samuel Learoyd, of Huddersfield, and obtained the Prize of the Honourable Society of Clement's-inn and the Daniel Reardon Prize at the Honours Examination held in April, 1895.

Broderip Prize.

Charles Arthur Buckley being first in order of merit, and having shewn himself best acquainted with the Law of Real Property and the Practice of Conveyancing, passed a satisfactory examination, and attained honorary distinction, the Council have also awarded to him the Prize, consisting of a Gold Medal, founded by Mr. Francis Broderip, of Lincoln's Inn.

LOCAL PRIZES.

Timpron Martin Prize for Candidates from Liverpool.

William Jackson, B.A., from among the candidates from Liverpool, having passed the best examination, and attained honorary distinction, the Council have awarded to him the Prize, consisting of a Gold Medal, founded by Mr. Timpron Martin, of Liverpool.

Mr. Jackson served his clerkship with Messrs. Batesons, Warr, & Wimshurst, of Liverpool, and obtained a third class certificate at the Honours Examination held in June, 1895.

Atkinson Prize for Candidates from Liverpool or Preston.

William Jackson, B.A., from among the candidates from Liverpool or Preston, having shewn himself best acquainted with the Law of Real Property and the Practice of Conveyancing, otherwise passed a satisfactory examination, and attained honorary distinction, the Council have also awarded to him the Prize, consisting of a Gold Medal, founded by Mr. John Atkinson of Liverpool.

Birmingham Law Society's Gold Medal.

The examiners reported that there was no one qualified to take this prize.

Birmingham Law Society's Bronze Medal.

Florance Anthony Bainbridge being first in order of merit among the candidates who are articled to members of the Birmingham Law Society, and attained honorary distinction, the Council have awarded to him the Bronze Medal of the Birmingham Law Society.

Mr. Bainbridge served his clerkship with Mr. Charles Gabriel Beale, of Birmingham, and Mr. James Samuel Beale, of London, and obtained a second class certificate at the Honours Examination held in April, 1895.

Stephen Heelis Prize for Candidates from Manchester or Salford.

Cyril Atkinson, from among the candidates from Manchester or Salford, having passed the best examination, and attained honorary distinction, the Council have awarded to him the Prize, consisting of a Gold Medal, founded in memory of the late Mr. Stephen Heelis, of Manchester.

Mr. Atkinson served his clerkship with Messrs. Atkinson, Saunders, & Co., of Manchester, and was placed fourth in the first class at the Honours Examination, April, 1895.

The Mellersh Prize.

Cecil Vinall, from among candidates who have been articled in the counties of Surrey or Sussex, or who are the sons of solicitors who have resided or practised in either of those counties, having shewn himself best acquainted with the Law of Real Property and the Practice of Conveyancing, the Council have awarded to him the Prize founded by the late Mr. Robert Edmund Mellersh, of Godalming.

Mr. Vinall served his clerkship with Mr. Isaac Vinall, of Lewes, and obtained a third class certificate at the Honours Examination held in November, 1895.

CALLS TO THE BAR.

The undermentioned gentlemen were on Tuesday called to the bar:—

LINCOLN'S-INN.—William Searle Holdsworth (Barstow Law Scholarship, 1895, and Studentship C.L.E., Hilary Term, 1896), B.A., New College, Oxford; Percy Tindal-Robertson, New College, Oxford; Abdullah Khan Bahadur Yusuf-Ali, B.A., LL.B., St. John's College, Cambridge; Charles William Vickers, St. John's College, Oxford; Pestonjee Hormusjee Jamsetjee Rustomjee, St. John's College, Cambridge; John Humphreys Davies, Lincoln College, Oxford; Allan Cyprian Bourne Webb, Oriel College, Oxford; Chhaganlal Haridas Vora, University of London; William Seton Smith, B.A., New College, Oxford.

INNER TEMPLE.—Oscar Knocker Dibb, Cambridge; Alfred Bonnin, B.A., Oxford; Patrick Francis Hunter, B.A., Oxford; Henry Eugene Walter Grant; Thomas Isherwood, M.A., LL.D., Dublin; Alfred John Callaghan, LL.D., Dublin; Ramras Ghanasham Nadkarni, Bombay; Syed Qumrul Huda, Cambridge; Philip Lindsay Buckland, B.A., Oxford; Arthur Frederick Clarence Weber, Oxford; Walter William Cambier, B.A., LL.B., Cambridge; Bruce Lyttelton Richmond, B.A., Oxford; Gerald Edwin Hamilton Barrett-Hamilton, B.A., Cambridge; George Richard Lane-Fox, B.A., Oxford; John Arthur Freeman, B.A., Cambridge; and David Henry Crompton.

MIDDLE TEMPLE.—Arthur Stanley Quick, Certificate of Honour, Council of Legal Education; John Campbell, London University, Certificate of Honour, Council of Legal Education, Campbell Foster prizeman; Mowbray Stephen Rorke; Shah Mohammad Khan Rahman; Reginald Hacs Martin, B.A., Lincoln College, Oxford; Harold William Hensman, LL.B., London University, Honours in Jurisprudence and Roman Law; Marie Carville Joseph Regnard; Gilchrist Gibb Alexander, M.A., Eglinton Fellow of Glasgow University; Arthur Rickett, B.A., LL.B., Honours Christ's College, Cambridge; Halford Wotton Hewitt, B.A., Cambridge University; Arthur Fitzgerald Bowen, B.A., Durham University; Jehangir Rustomjee Vakharia, Bombay University; Thomas Joseph Strangman, B.A., LL.B., Trinity Hall, Cambridge; Ah-Doe; Ernest Arthur Powell, B.A., Trinity Hall, Cambridge; Frank Owen O'Neill; Christopher Clarke Hutchinson, Justice of the Peace, county of Essex; Howard Villiers Smith; Chaw-Hla; Herbert Boshof Papenfus.

GRAY'S-INN. — Alexander Henry, Sant Ram, Ali Mohomed Khan Dehlavi, Alfred Nicol Henderson (clerk to the Guardians of the Wandsworth and Clapham Union), Jehanghir Pestonji (member of the University of Bombay), and Evelyn Edward Lowther Fawcett.

NEW ORDERS, &c.

TRANSFER OF ACTIONS.

ORDER OF COURT.

Wednesday, the 22nd day of January, 1896.

I, Hardinge Stanley, Baron Halsbury, Lord High Chancellor of Great Britain, do hereby order that the action mentioned in the schedule hereto shall be transferred to the Honourable Mr. Justice Vaughan Williams.

SCHEDULE.

Mr. Justice NORTH (1896—M.—No. 56).

In the matter of The Mersey Rubber Co. (Limited). Between John Dun and another (plaintiff), and the Mersey Rubber Co. (Limited) and others (defendants).

HALSBURY, C.

ORDER OF COURT.

Monday, the 27th day of January, 1896.

I, Hardinge Stanley, Baron Halsbury, Lord High Chancellor of Great Britain, do hereby order that the action mentioned in the schedule hereto shall be transferred to the Honourable Mr. Justice Vaughan Williams.

SCHEDULE.

Mr. Justice STIRLING (1895—S.—No. 2,320).

Between Sir John Strachey (on behalf of himself and all other holders of the first mortgage debentures, and on behalf of himself and all other the holders of the second mortgage debentures of the Currie Schools Limited, plaintiff), and the Currie Schools Limited (defendant).

HALSBURY, C.

LEGAL NEWS.

OBITUARY.

The death is announced of Mr. GEORGE WASHINGTON HEYWOOD, late County Court Judge for Manchester and Salford, after a long illness.

APPOINTMENTS.

MR. H. TINDAL ATKINSON has been elected a Bencher of the Honourable Society of the Middle Temple, in succession to the late Mr. Richard Searle.

MR. HERBERT PARKER REED, Q.C., has been elected a Bencher of the Honourable Society of Gray's-inn.

MR. JAMES MULLIGAN has been elected Treasurer of the Honourable Society of Gray's-inn for the ensuing year, in succession to Mr. Edward Henry Power, whose term of office will expire on the 13th of April, 1896.

GENERAL.

It is stated that Mr. J. F. P. Rawlinson, barrister-at-law, is sailing this week for the Cape, on the instructions of the Treasury, to obtain evidence in connection with the prosecution of Dr. Jameson and the inquiry into the recent proceedings in the Transvaal.

A correspondent of the *Times* writes: "I understand that a Bill will be introduced into Parliament at an early date next Session, for providing continuous law sittings in Manchester and Liverpool. In furtherance of this object I understand that a deputation from Lancashire will shortly come up to London for the purpose of having an interview with a high legal authority."

Messrs. Ede & Son, of 93 and 94, Chancery-lane, London, write as follows: "As we have had many inquiries from the country about mourning, we shall be glad if you will kindly insert the following in your next issue for the guidance of the profession. Court mourning: county court judges Queen's counsel, and recorders to appear in paramatta gown, mourning bands, and weepers on coat."

It is announced that the Chancellor of the Duchy of Lancaster has obtained the assent of her Majesty to a minute restoring the duty of selecting justices for the County Palatine to the Lord Lieutenant of the county. The effect of this minute revives the method of selecting magistrates which existed from 1870 to 1893, when Mr. Bryce, being Chancellor of the Duchy, deprived the Lord Lieutenant of the power he had exercised, and vested it in the Chancellor.

The following appeal, signed by late and present law officers of the Crown, has been addressed to the junior members of the bar and the students of the Inns of Court: "We desire to appeal to the junior members of the bar and the students of the Inns of Court to support the Inns of Court Rifle Volunteer Corps by joining and inducing their friends to join its ranks. The reorganization of the corps, which has been adopted with the approval of Lord Wolseley, in no way relieves the members of our profession from their obligation to make the corps thoroughly representative. We sincerely trust, particularly in the present position of affairs, that as much support will be accorded to it in the future as in years gone by."

At the Ruthin Assizes on Friday in last week, says the *Times*, John Lewis, solicitor, was indicted for that he, as a solicitor, having on the 12th of December, 1893, received a sum of £450 from the Rev. Thomas Williams, vicar of St. Mark's, Connah's Quay, with directions in writing from him to apply the same to a certain purpose—namely, invest the said sum on a mortgage—in violation of good faith converted the said sum of money to his own use. From the evidence it appeared that the prisoner, who was in his eightieth year, was admitted a solicitor in 1838, had held the office of clerk to the magistrates of the Bromfield Division of Denbighshire for fifty-five years, and had during that time carried on the business of his profession at Wrexham. In December, 1893, the prisoner wrote to Mr. Williams and told him that he had a mortgage for £450 on good security, and wanted the money at once to close a trust. In consequence of this Mr. Williams, an old friend of the prisoner, wrote to him and told him that, although he knew nothing, he trusted to the prisoner. A cheque for the amount was sent to the prisoner, who paid it into his banking account. A few days before this transaction an order of the High Court for the payment by the prisoner and his son, who was his partner, of a sum of £310 18s. 10d. was issued, and the time for the payment of this sum under the order had expired a few days before the receipt of the cheque from Mr. Williams. On the day on which the cheque for £450 was paid into the prisoner's banking account he had only a balance of £15 19s. 6d. He then drew a cheque for £310 18s. 10d. and paid off the order of the High Court. Mr. Williams repeatedly wrote and asked to have the title deeds sent to him. Various excuses were made by the prisoner for not doing so. The second instalment of interest being unpaid for some time, Mr. Williams wrote to the person on whose property the mortgage was supposed to have been executed, and he repudiated it. The prisoner was found guilty, but strongly recommended to mercy on account of his great age, and was sentenced to twelve months' imprisonment, with hard labour.

COURT PAPERS.

SUPREME COURT OF JUDICATURE.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Appeal Court No. 2.	Mr. Justice Chitty.	Mr. Justice North.
Monday, Feb. 3	Mr. Pugh	Mr. Leach	Mr. Clowes
Tuesday 4	Beal	Godfrey	Jackson
Wednesday 5	Pugh	Leach	Clowes
Thursday 6	Beal	Godfrey	Jackson
Friday 7	Pugh	Leach	Clowes
Saturday 8	Beal	Godfrey	Jackson

	Mr. Justice Stirling.	Mr. Justice Kekewich.	Mr. Justice Romer.
Monday, Feb. 3	Mr. Lavie	Mr. Farmer	Mr. Pemberton
Tuesday 4	Carrington	Rolt	Ward
Wednesday 5	Lavie	Farmer	Pemberton
Thursday 6	Carrington	Rolt	Ward
Friday 7	Lavie	Farmer	Pemberton
Saturday 8	Carrington	Rolt	Ward

WINDING UP NOTICES.

London Gazette—FRIDAY, Jan. 24.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

DAIMLER MOTOR SYNDICATE, LIMITED.—Creditors are required, on or before Feb 24, to send their names and addresses and particulars of their debts or claims, to Messrs. Vasmer & Co, 95, Billiter bldgs, 49, Leadenhall st. Slaughter & May, 18, Austin Friars, solors to liquidator

MANCHESTER ADVERTISING AND BILL POSTING CO (late SHAW & THORP), LIMITED.—Creditors are required, on or before March 5, to send their names and addresses, and the particulars of their debts or claims, to John Mather, 8, King st, Manchester. Grundy & Co, Manchester, solors to liquidator

PORTSMOUTH HOUSE CO, LIMITED.—Creditors are required, on or before March 7, to send their names and addresses, and the particulars of their debts or claims, to William Thomas Redding, 2, Jubilee ter, Southsea

SHEFFIELD CO-OPERATIVE COAL SUPPLY SOCIETY, LIMITED (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Feb 1, to send their names and addresses, and the particulars of their debts or claims, to Mr. T. N. Marker, 138, Abbeydale rd, Sheffield. Laycock, Sheffield, solor

STEAMSHIP "HERBERT" CO, LIMITED.—Creditors are required, on or before March 6, to send their names and addresses, and the particulars of their debts or claims, to George Samuel Oldam, 20, The Temple, Dale st, Liverpool. Hill & Co, Liverpool, solors for liquidators

STOTT FERTILIZER AND INSECTICIDE DISTRIBUTOR CO, LIMITED (IN LIQUIDATION).—Creditors are required, on or before March 4, to send in their names and addresses, and the particulars of their debts or claims, to Joseph Ward, 3, Queen's rd, Fulwood, nr Preston

SULMAN'S FLOAT AND FINE GOLD RECOVERY SYNDICATE, LIMITED.—Creditors are required, on or before Feb. 26, to send in their names and addresses, and particulars of their debts or claims, to Mr. H. S. Baker, 60, Gracechurch st. Slaughter & May, Austinfriars, solors for the liquidator

London Gazette.—TUESDAY, Jan. 28.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

ACTON AND WEST CENTRAL PRINTING AND PUBLISHING CO, LIMITED.—Creditors are required, on or before Jan 18, to send their names and addresses, and the particulars of their debts or claims, to John Blindell, 130, Regent st. Walter Adam Brown, solor for the liquidator

ALLIANCE CONTRACTING CO, LIMITED.—Petn for winding up, presented Jan 25, directed to be heard on Feb 5. Storey, Cowland, & Hill, 22, Theobald's rd, Gray's inn, agents for Hepburn & Davidson, 10, Westbourne grove, solrs for petner. Notice of appearing must reach the above-named not later than six o'clock in the afternoon of Feb 4

ARMANNI AUTOMATIC STAMPING CO, LIMITED.—Creditors are required on or before March 10, to send their names and addresses, the particulars of their debts or claims, to Mr. William Wing, 7, North Church st, Sheffield. Francis, Chancery lane, solr for the liquidator

DEVONPORT, STOKE, AND STONEHOUSE HIGH SCHOOL FOR GIRLS, LIMITED.—Creditors are required, on or before March 10, to send their names and addresses, and the particulars of their debts or claims, to Mr Edward Blackall, Devonport. Childs & Co, Chancery lane, solors

FELBRIDGE STEAMSHIP CO, LIMITED.—Petn for winding up, presented Jan 21, directed to be heard on Feb 5. Ince & Co, 8t Bene't chmbrs, Fenchurch st, solors for petner. Notice of appearing must reach the abovenamed not later than six o'clock in the afternoon of Feb 4

INDIAN ENGINEERS CO, LIMITED.—Petn for winding up, presented Jan 22, directed to be heard on Feb 5. T. C. Summerhays, Eastcheap bldgs, solor for petners. Notice of appearing must reach the abovenamed not later than six o'clock in the afternoon of Feb

MORRIS PROCESS CO, LIMITED.—Creditors are required, on or before March 4, to send their names and addresses, and particulars of their debts and claims, to Charles Wyke Grimwade, 36, Coleman st

FRIENDLY SOCIETIES DISSOLVED.

RAMSDEN BENEFIT SOCIETY, Royal Oak Inn, Ramsden, Charlbury, Oxford. Jan 22

WIDOW AND ORPHANS' FUND, COURT PRIDE OF THE DISTRICT, AOF FRIENDLY SOCIETY, Three Horse Shoes Inn, High st, Madeley, Salop. Jan 22

CREDITORS' NOTICES.

UNDER ESTATES IN CHANCERY.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, Jan. 11.

HASLUCK, FANNY, Winchester st, Pimlico Feb 10 Hasluck v Leigh, Kekewich, J Lyde, Great St Helen's

MANNING, WILLIAM THOMAS, Greenwich Feb 10 Manning v Manning, North, J Lee Sergeants' inn, Temple

WYKES, WILLIAM, Birmingham, Architect Feb 24 Mallard v Wykes, North, J Birmingham

BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, Jan. 24.

RECEIVING ORDERS.

ASHWORTH, HENRY CHARLES, Nottingham, Tobacconist Nottingham Pet Jan 21 Ord Jan 21

BAKER, GEORGE, North Shields, Northumbrld, Ironfounder Newcastle on Tyne Pet Jan 22 Ord Jan 22

BARTON, STEPHEN, Shanklin, I W, Carriage Proprietor Newport Pet Jan 22 Ord Jan 22

BETFUR, WALTER, Victoria st, Westminster High Court Pet Dec 28 Ord Jan 21

BOTTOMLEY, CHARLES EDWIN, Middlesborough, Yorks, Grocer Stockton on Tees Pet Jan 20 Ord Jan 20

CHAMPION, ALEXANDER JAMES, New Zealand avenue, Barbican, Importer High Court Pet Dec 28 Ord Jan 21

CHESTERS, JOHN, Liverpool, Shipping Agent Liverpool Pet Jan 6 Ord Jan 20

COHEN, LEON, Southampton, Auctioneer Southampton Pet Jan 20 Ord Jan 20

COWLIN, WILLIAM JOHN, St Leonards on Sea, Licensed Victualler Hastings Pet Jan 18 Ord Jan 18

CUZNER, GEORGE, Frome, Somerset, Brass Founder Frome Pet Jan 20 Ord Jan 20

DOWN, HENRY, Bristol, Cab Proprietor Bristol Pet Jan 20 Ord Jan 20

DRAKE, THOMAS, Middlesborough, Saddler Stockton on Tees Pet Jan 20 Ord Jan 20

EDWARDS, HENRY JAMES, Thornton Heath, Surrey, Builder Wandsworth Pet Jan 22 Ord Jan 22

EGGETT, EDWARD, King's Lynn, Norfolk, Coal Merchant King's Lynn Pet Jan 21 Ord Jan 21

GADD, MARY ANN, Aston-juxta-Birmingham Birmingham Pet Jan 9 Ord Jan 22

GREGORY, ELIZABETH, Mountgrove rd, Highbury, Laundress High Court Pet Jan 21 Ord Jan 21

HARE, THOMAS, Eastbourne, Greengrocer Eastbourne Pet Jan 21 Ord Jan 22

HICK, SEBASTIAN, Crabtree lane, Fulham, Baker High Court Pet Jan 22 Ord Jan 22

ESTWOOD, CECIL, Keppel st, Russell sq High Court Pet Jan 22 Ord Jan 22

HOOLEY, BENJAMIN, Borrowash, Derbyshire Derby Pet Jan 21 Ord Jan 21

HUTCHINSON, WILLIAM JAMES, Worthing Brighton Pet Jan 20 Ord Jan 20

JAMES, SAMUEL, Gloucester, Commission Agent Gloucester Pet Jan 20 Ord Jan 20

JOHNSON, MARY, Sowerby Bridge, Yorks, Draper Halifax Pet Jan 22 Ord Jan 22

KING, THOMAS, Penarth, Glam, Ironmonger Cardiff Pet Jan 21 Ord Jan 21

LEACH, ELIAS, Trecynon, Aberdare, Glam, Coal Miner Aberdare Pet Jan 22 Ord Jan 22

LOUD, ARTHUR COLDWELL, Seaton, Devon, Butcher Exeter Pet Jan 20 Ord Jan 20

MASON, ANDREW, York, Confectioner York Pet Jan 21 Ord Jan 21

MCGOWAN, WILLIAM, Otley, Yorks, Refreshment Room Proprietor Leeds Pet Jan 22 Ord Jan 22

MOORE, JOHN WILFRED, Birmingham, Grocer Birmingham Pet Jan 20 Ord Jan 20

MULLER, ROBERT, St Bene't pl, Commission Agent High Court Pet Jan 7 Ord Jan 22

PHILLIPS, ARTHUR HERBERT, West Green rd, Tottenham Edmonton Pet Dec 23 Ord Jan 20

QUICK, EDWARD, Gt George st, Westminster, Civil Engineer High Court Pet Jan 28

REYNOLDS, ARTHUR DOUGLAS, Liverpool, Surgical Instrument Maker Liverpool Pet Jan 20 Ord Jan 20

SHERWIN, JOHN, Dronfield, Derbys Derby Pet Jan 20 Ord Jan 20

SHERWOOD, WILLIAM, Wallis Down, Dorsets, Builder Poole Ord Dec 9 Pet Jan 20

SMITH, JANE, Tunbridge Wells Tunbridge Wells Pet Jan 22 Ord Jan 22

SULLIVAN, HENRY, East Cowes, I of W, Pork Butcher Newport Pet Jan 20 Ord Jan 20

TATHAM, HENRY EDWARD, and GERALD HAMILTON TATHAM Chesfield, Hampton Wick, Teddington, Tokenhouse bldgs, Stock Brokers High Court Pet Jan 20 Ord Jan 21

TWELVETREES, WALTER NOBLE, High rd, Balham, Engineer High Court Pet Jan 23 Ord Jan 23

UNWIN, HENRY, Chesterton, Cambridge, Brick Manufacturer Cambridge Pet Jan 22 Ord Jan 22

WALKER, HERBERT ARTHUR, Gt Yarmouth, Teacher Gt Yarmouth Pet Jan 20 Ord Jan 20

WARD, JONATHAN, Burton Lazars, Leicester, Glazier Leicester Pet Jan 18 Ord Jan 18

WILLIS, FREDERICK COOPER, Temple, Barrister at law Court of Appeal Pet Jan 16 Ord May 16

WRIGHT, HOWARD, Southport, Lancs, Commercial Traveller Liverpool Pet Jan 22 Ord Jan 22

Amended notice substituted for that published in the London Gazette of Jan. 17:

TAYLOR, WILLIAM KEATING, Manchester, Solicitor Manchester Pet Jan 13 Ord Jan 13

FIRST MEETINGS.

ABBEY, JOHN CHARLES, Otley, Yorks, Cattle Dealer Feb 3 at 12 Off Rec, 22, Park row, Leeds

ASPLIN, THOMAS, Nottingham Jan 31 at 11 Off Rec, St Peter's Church walk, Nottingham

BARRINGTON, FREDERICK GODFREID, Jewry st, Indian Merchant Jan 31 at 2.30 Bankruptcy bldgs, Carey st

BARTON, STEPHEN, Shanklin, I W, Carriage Proprietor Feb 3 at 11 Off Rec, Newport, I W

BAUR, FERDINAND, Hatton grdn, Jeweller Jan 31 at 12 Bankruptcy bldgs, Carey st

CHESTERS, JOHN, Liverpool, Team Owner Feb 3 at 12 Off Rec, 35, Victoria st, Liverpool

COHEN, LEON, Southampton, Auctioneer Feb 3 at 3.45 Off Rec, 4, East st, Southampton

COVINGTON, ALBERT EDWARD, Northampton, Fruiterer Feb 1 at 12.30 County Court bldgs, Northampton

DUCROQ, JOHN MCFARLANE, Dartmouth, Grocer Feb 4 at 11 10, Athenæum ter, Plymouth

ELSON, WILLIAM HENRY, Tamerton Folliott, Devonshire, Carpenter Feb 4 at 11.30 10, Athenæum trrce, Plymouth

GIGGINS, CHRISTOPHER WILLIAM, Southend on Sea, Greengrocer Jan 31 at 12 Off Rec, 95, Temple chmbrs, Temple avenue, EC

HADLEY, EDWARD BAETHESTON, Gorst rd, Wandsworth Common, Surrey, Gent Jan 31 at 12 24, Railway approach, London Bridge, SE

HARRY, ROBERT, Dynas Powis, Glam, Farmer Feb 5 at 11 Off Rec, 29, Queen st, Cardiff

HEPPEL, WALTER JOSEPH, Plymouth, Baker Feb 4 at 12 10, Athenæum trrce, Plymouth

HILL, JANE, and ALEXANDER CHALCROFT, Redan Hill, Aldershot, Coal Merchants Feb 3 at 12 24, Railway approach, London Bridge, SE

HOARE, JOHN, Preston-next-Faversham, Kent Feb 7 at 9 Off Rec, 73, Castle st, Canterbury

JAMES, JOHN, Pontycymmer, Glam, Baker Feb 4 at 11 Off Rec, 29, Queen st, Cardiff

JAMES, ROBERT, Ventnor, I W, Fruiterer Feb 3 at 11.30 Off Rec, Newport, I W

JAMES, SAMUEL, Gloucester, Commission Agent Feb 4 at 11 Off Rec, 15, King st, Gloucester

JONES, ISAAC, Kirkdale, Liverpool, Butcher Feb 10 at 12 Off Rec, 35, Victoria st, Liverpool

JONES, JOHN, Aberystwith, Cardiganshire, Commercial Traveller Jan 31 at 12.30 Townhall, Aberystwith

LATTY, WILLIAM GEORGE, Cardiff, Auctioneer Feb 4 at 11.30 Off Rec, 29, Queen st, Cardiff

LOUD, ARTHUR COLDWELL, Seaton, Devon, Butcher Feb 6 at 10.30 Off Rec, 13, Bedford cres, Exeter

LOWMAN, WILLIAM JOHN, Southampton, Grocer Feb 3 at 3 Off Rec, 4, East st, Southampton

MASON, ANDREW, York, Confectioner Feb 5 at 12.30 Off Rec, 28, Stonegate, York

PALMER, JAMES, Plymouth, Naturalist Feb 4 at 12.30 10, Athenæum ter, Plymouth

POUNDER, JOHN HENRY, Mapperley, Derby, Farmer Jan 31 at 2.30 Off Rec, 40, St Mary's gate, Derby

SAUNDERS, JOSEPH THOMAS, Newport Pagnell, Bucks, Beerseller Feb 1 at 1 County Court bldgs, Northampton

SCHOOLING, HENRY, Tunbridge Wells, Hotel Proprietor Feb 3 at 2.30 Spencer & Houher, 4, Dudley rd, Tunbridge Wells

SHERWIN, JOHN, Dronfield, Derby Jan 31 at 12 Off Rec, 40, St Mary's gate, Derby

SORRELL, ALFRED THOMAS ODELL, Harvard rd, Chiswick, Tutor Jan 31 at 3 Off Rec, 95, Temple chambers, Temple avenue

SULLIVAN, HENRY, East Cowes, I W, Pork Butcher Feb 3 at 10.30 Off Rec, Newport, I W

TAYLOR, WILLIAM KEATING, Manchester, Solicitor Jan 31 at 3 Ogden's chmbrs, Bridge st, Manchester

WALSH, THOMAS, Dewsbury, Yorks, Warehouseman Jan 31 at 3 Off Rec, Bank chmbrs, Batley

WEBSTER, SAMUEL, Leeds, Baker Feb 3 at 11 Off Rec, 22, Park row, Leeds

Amended notice substituted for that published in the London Gazette of Jan. 21:

WARWICK, ARTHUR CHARLES, Wickham, Hants, Ironmonger Jan 29 at 3.30 Off Rec, Cambridge Junction, High st, Portsmouth

ADJUDICATIONS.

ASHWORTH, HENRY CHARLES, Nottingham, Tobacconist Nottingham Pet Jan 21 Ord Jan 21

ASKWITH, JOHN, Bishop Wilton, Yorks, Farmer Kingston upon Hull Pet Dec 31 Ord Jan 21

BAKER, GEORGE, North Shields, Ironfounder Newcastle on Tyne Pet Jan 22 Ord Jan 22

BARTON, STEPHEN, Shanklin, I of W, Carriage Proprietor Newport Pet Jan 22 Ord Jan 22

BEST, CHARLES GLASCOTT, Birmingham, Builder Birmingham Pet Jan 18 Ord Jan 20

BOTTOMLEY, CHARLES EDWIN, Middlesborough, Grocer Stockton on Tees Pet Jan 20 Ord Jan 20

COWLIN, WILLIAM JOHN, St Leonards on Sea, Licensed Victualler Hastings Pet Jan 18 Ord Jan 18

CUZNER, GEORGE, Frome, Somerset, Brass Founder Frome Pet Jan 20 Ord Jan 20

DOWN, HENRY, Bristol, Cab Proprietor Bristol Pet Jan 20 Ord Jan 20

DRAKE, THOMAS, Middlesborough, Saddler Stockton on Tees Pet Jan 20 Ord Jan 20

EDWARDS, HENRY JAMES, Thornton Heath, Surrey, Builder Wandsworth Pet Jan 22 Ord Jan 22

EGGETT, EDWARD, King's Lynn, Norfolk, Coal Merchant King's Lynn Pet Jan 21 Ord Jan 21

GREGORY, ELIZABETH, Mountgrove rd, Highbury Laundress High Court Pet Jan 21 Ord Jan 21

HOOLEY, BENJAMIN, Borrowash, Derby Derby Pet Jan 21 Ord Jan 21

HUTCHINSON, WILLIAM JAMES, Worthing Brighton Pet Jan 20 Ord Jan 20

JAMES, SAMUEL, Gloucester, Commission Agent Gloucester Pet Jan 20 Ord Jan 21

JOHNSON, MARY, Sowerby Bridge, Yorks, Draper Halifax Pet Jan 22 Ord Jan 22

JONES, DAVID, Bodfari, Trefnant, Flint Bangor Pet Dec 18 Ord Jan 22

JONES, ISAAC, Kirkdale, Liverpool, Wholesale Butcher Liverpool Pet Dec 9 Ord Jan 21

LEACH, ELIAS, Trecynon, Aberdare, Glam, Coal Miner Aberdare Pet Jan 22 Ord Jan 22

LOUD, ARTHUR COLDWELL, Seaton, Devonshire, Butcher Exeter Pet Jan 20 Ord Jan 20

MASON, ANDREW, York, Confectioner York Pet Jan 21 Ord Jan 21

MCGOWAN, WILLIAM, Otley, Yorks Leeds Pet Jan 22 Ord Jan 22

MCLENNAN, ALEXANDER, King st, Cheapside, Hatter's Manager High Court Pet Jan 18 Ord Jan 20

MOORE, JOHN WILFRED, Birmingham, Grocer Birmingham Pet Jan 20 Ord Jan 21

POTTER, CHARLES, Lingfield, Surrey, Baker Tunbridge Wells Pet Jan 3 Ord Jan 22

POUNDER, JOHN HENRY, Mapperley, Derbyshire, Farmer Derby Pet Jan 17 Ord Jan 21

REYNOLDS, ARTHUR DOUGLAS, Liverpool, Surgical Instrument Maker Liverpool Pet Jan 20 Ord Jan 20

RIGDEN, CHARLES F, Brighton Brighton Pet Dec 31 Ord Jan 20

SCHOOLING, HENRY, Tunbridge Wells, Hotel Proprietor Tunbridge Wells Pet Jan 13 Ord Jan 18

SHERWIN, JOHN, Dronfield, Derbyshire Derby Pet Jan 20 Ord Jan 20

SMITH, JANE, Tunbridge Wells Tunbridge Wells Pet Jan 22 Ord Jan 22

SULLIVAN, HENRY, East Cowes, I W, Pork Butcher Newport Pet Jan 18 Ord Jan 20

UNWIN, HENRY, Chesterton, Cambridgeshire, Brick Manufacturer Cambridge Pet Jan 22 Ord Jan 22

WESTWOOD, JULIUS STEPHEN, Inverness terrace, Hurlingham High Court Pet Dec 16 Ord Jan 21

WARD, JONATHAN, Burton Lazars, Leics, Grazier Leicester Pet Jan 18 Ord Jan 18

WRIGHT, HOWARD, Southport, Lancs, Commercial Traveller Liverpool Pet Jan 22 Ord Jan 22

Amended notice substituted for that published in the London Gazette of Jan. 21:

KING, JOHN GEORGE, Worthing, Builder Brighton Pet Dec 31 Ord Jan 17

ADJUDICATIONS ANNULLED.

BOOTH, JAMES WILSON, Muswell rd, Muswell hill, Agent High Court Adjud July 7, 1890 Annul Jan 20, 1896

HEARD, EDWARD, Golborne rd, North Kensington, Surgeon Adjud May 3, 1894 Annul Jan 17, 1896

KLEIN, HERMANN JOSEPH, Albert park, Didsbury, Lancs, Clerk Adjud March 28, 1895 Annul Jan 20, 1896

London Gazette.—TUESDAY, Jan. 28.

RECEIVING ORDERS.

ARCHER, FRANK, Scarborough, Eating House Keeper Scarborough Pet Jan 25 Ord Jan 25

ARTHUR, JOHN MERRDITH, Birmingham, Grocer's Manager Birmingham Pet Jan 7 Ord Jan 22

BARROW, PETER, Mile End rd, Fruit Grower Edmonton Pet Jan 22 Ord Jan 22

BENNETT, HERBERT GEORGE, Burgess Hill, Sussex, Coachbuilder Brighton Ord Jan 24

BENTLEY, JOHN, and JOHN EDWARD RAISTRICK, Bradford, Yorks, Joiners Bradford Pet Jan 25 Ord Jan 25

BERNDT, LOUIS, East Molesey, Surrey Kingston, Surrey Pet Jan 4 Ord Jan 22

BLACKLOCK, JOHN GEORGE, Torquay, Carpenter Exeter Pet Jan 24 Ord Jan 24

BLACKSTON, HERBERT WOLFE, Leeds, Hat Manufacturer Leeds Pet Jan 4 Ord Jan 24

BOWEN, THOMAS, and WILLIAM EDWARD JONES, Merthyr Tydfil, Outfitter Merthyr Tydfil Pet Jan 24 Ord Jan 24

BRADBURY, JAMES ROBERT, and ROBERT JAMES BRADBURY, Macclesfield, Ches, Silk Manufacturers Macclesfield Pet Jan 24 Ord Jan 24

BROOKE, FLORENCE MARY, Nottingham Nottingham Pet Jan 25 Ord Jan 25

BUNNAGE, THOMAS, Spilsby, Lincs, Gardener Boston Pet Jan 23 Ord Jan 23

CANE, ROBERT HENRY, Preston, Lancs, Music Dealer Preston Pet Dec 31 Ord Jan 25

COPELAND, JOHN, Warrington, Lancs, Working Joiner Warrington Pet Jan 25 Ord Jan 25

DANGERFIELD, ARTHUR, Tottenham lane, Crouch End Broadway, Printer St Albans Pet Jan 3 Ord Jan 24

DE BENEDITTY, JOSEPH MATTHIAS, Goldhawk rd, Shepherd's Bush, Financial Agent High Court Pet Jan 24 Ord Jan 24

DEMPSEY, MARTIN, Gateshead, Durham, Marine Store Dealer Newcastle on Tyne Pet Jan 8 Ord Jan 23

EDMUNDS, JAMES, Griffithstown, Newport, Mon, Grocer Newport, Mon Pet Jan 20 Ord Jan 20

FLETCHER, JOHN, Castleford, Yorks, Painter Wakefield Pet Jan 25 Ord Jan 25

GOSTELOW, THOMAS HARRY, Kegworth, Leics, Butcher Leicester Pet Jan 22 Ord Jan 22

GREAVES, SARAH, Hyde, Cheshire, Earthenware Dealer Ashton under Lyne Pet Jan 24 Ord Jan 24

GRIFFITHS, JOHN DAVID, Rosoman st, Clerkenwell, Provision Dealer High Court Pet Jan 17 Ord Jan 24

HALSE, JOSEPH, Filmer rd, Fulham, Builder High Court Pet Jan 6 Ord Jan 24

HARRIS, FRANCIS PRESTON, Stokeinteignhead, Devon, Butcher Exeter Pet Jan 24 Ord Jan 24

HERBERTSON, ROBERT ELLIOTT, Newcastle on Tyne, Solicitor Newcastle on Tyne Pet Dec 19 Ord Jan 24

HUDSON, LIONEL ST GEORGE BECKWITH, Priory rd, Kew, Surrey, Clerk Wandsworth Pet Jan 24 Ord Jan 24

JONES, JOHN EMMOR, South Norwood, Surrey, Accountant Croydon Pet Dec 30 Ord Jan 21

JOYCE, HENRY EDWARD, High st, Lewisham Greenwich Pet Jan 22 Ord Jan 22

KINSON, JOHN, Measham, Derby, Victualler Burton on Trent Pet Jan 23 Ord Jan 23

LYTHGOE, WILLIAM, Malpas, Cheshire, Plumber Nantwich and Crewe Pet Jan 25 Ord Jan 25

MARSHALL, CHARLES JAMES, West Ham ln, Stratford, Painter High Court Pet Jan 24 Ord Jan 24

MILTON, ALFRED, Worcester, Plumber Worcester Pet Jan 20 Ord Jan 20

MORRIS, JOSEPH, Trafalgar rd, Old Kent rd, Provision Dealer High Court Pet Jan 23 Ord Jan 23

MYER, ROBERT, Ipswich, Innkeeper Ipswich Pet Jan 24 Ord Jan 24

ODELL, HENRY AMBROSE, Thornton Heath, Surrey, Brick Manufacturer West Bromwich Pet Jan 6 Ord Jan 22

OSBORN, CHARLES, St George, Glos Bristol Pet Jan 24 Ord Jan 24

OSBORNE, ISAAC, Bromfield, Cumberland, Innkeeper Carlisle Pet Jan 25 Ord Jan 25
PARKER, JOHN, Bakewell, Derby, Fruiterer Derby Pet Jan 23 Ord Jan 23
PARTRIDGE, ALFRED ALBERT, Ivybridge, Devon, Miller Plymouth Pet Jan 24 Ord Jan 24
PLATT, JAMES, Ashton under Lyne, Money Lender Ashton under Lyne Pet Jan 20 Ord Jan 24
PRICE, WILLIAM RAMSDEN, Gloucester walk, Campden hill, Ship Manager High Court Pet Jan 23 Ord Jan 23
RIDINGS, WILLIAM, Bolton, Collier Bolton Pet Jan 23 Ord Jan 23
ROWE, RICHARD CHARLES, Newport, Mon, Carpenter Newport, Mon Pet Jan 25 Ord Jan 25
ROWLANDS, JOHN, Pontypridd, Commercial Traveller Pontypridd Pet Jan 20 Ord Jan 20
SEARLE, ALFRED EDWARD, St Budeaux, Devon, Builder Plymouth Pet Jan 6 Ord Jan 23
SHUTTLEWORTH, JOSEPH HAMPSON, Hindley, Lancs, Grocer Wigan Pet Jan 24 Ord Jan 24
SILLEM, LOUIS AUGUSTUS, Mountnessing, Essex, Merchant High Court Pet Jan 23 Ord Jan 23
STOREY, JOHN GEORGE, Stockton on Tees, Plater Stockton on Tees Pet Jan 22 Ord Jan 22
SUTTON, JOHN HASTINGS, Barnsley, Coal Merchant Barnsley Pet Jan 15 Ord Jan 24
TAYLOR, JAMES, North end rd, Fulham, Timber Merchant High Court Pet Jan 25 Ord Jan 25
THOMAS, THOMAS, Tynewydd, Ogmore Valley, Glam, Greengrocer Cardiff Pet Jan 24 Ord Jan 24
WARD, THOMAS, Upper North st, Poplar, Undertaker High Court Pet Jan 24 Ord Jan 24
WATTS, WALTER O, Swan, Stepney, Licensed Victualler High Court Pet Dec 27 Ord Jan 23
WRIGHT, BENJAMIN, Windhill, Yorks, Farmer Bradford Pet Jan 23 Ord Jan 23

Amended notice substituted for that published in the London Gazette of Jan. 14:—

TRENWITH, WILLIAM, Epsom Croydon Pet Nov 22 Ord Jan 7

ORDER RESCINDING RECEIVING ORDER AND DISMISSING PETITION.

EARDLEY, EDWARD, jun., Norton-in-Hales, Salop, Farmer Nantwich and Crewe Pet Nov 9, 1895 Rec Ord Nov 20, 1895 Rescn & Dismsal Dec 20, 1895

FIRST MEETINGS.

ASHWORTH, HENRY CHARLES, Nottingham, Tobacconist Feb 4 at 11 Off Rec, St Peter's Church walk, Nottingham
ASKWITH, JOHN, Bishop Wilton, Yorks, Farmer Feb 5 at 11 Off Rec, Trinity House lane, Hull
BERS, SIDNEY GREY, Bristol, Wine Merchant Feb 9 at 12 Bankruptcy bldgs, Carey st, Lincoln's inn
BENTLEY, THOMAS, Featherstall, nr Rochdale, Licensed Victualler Feb 7 at 11 Townhall, Rochdale
BODDINGTON, JOSIAH HENRY, Upper Heyford, Oxfordshire, Licensed Victualler Feb 5 at 12 Bankruptcy Office, Oxford
COOKE, JOHN REDDING, Stourport, Worcs, Butcher Feb 4 at 2 J Nicholls, Auctioneer, Commercial bldgs, Kidderminster
CUZNER, GEORGE, Frome, Somersetshire, Iron Founder Feb 5 at 12 Off Rec, Bank chmbrs, Corn st, Bristol
DOWN, HENRY, Clifton, Bristol, Cab Proprietor Feb 5 at 11.30 Off Rec, Bank chmbrs, Corn st, Bristol
FIELD, JANE, Birmingham, Cabinet Maker Feb 5 at 11 23, Colmore row, Birmingham
FLUDDER, GEORGE ROBERT, Rosendale rd, West Norwood, Feb 7 at 2.30 Bankruptcy bldgs, Carey st
FURLONG, HARROT, Pennyfields, Poplar, Builder Feb 4 at 12 Bankruptcy bldgs, Carey st
GOSTELOW, THOMAS HARRY, Kegworth, Leicestershire, Butcher Feb 5 at 12.30 Off Rec, 1, Berridge st, Leicester
GREGORY, ELIZABETH, Mountgrove rd, Highbury, Laundress Feb 4 at 2.30 Bankruptcy bldgs, Carey st
GROVE, JOHN WILLIAM, Arabin rd, Brockley Feb 4 at 11.30 24, Railway app, London bridge
HALE, ARTHUR, Regent st, Medical Galvanist Feb 5 at 11 Bankruptcy bldgs, Carey st
HAWKINS, THOMAS HARRY, Cardiff, Outfitter Feb 11 at 11 Off Rec, Whitehall chmbrs, 23, Colmore row, Birmingham
HEDGES, DAVID, Walsall, Staff, Meat Salesman Feb 6 at 11.30 Off Rec, Walsall
HOAR, H. C., Millbrook rd, Brixton, Inspector Feb 7 at 12 Bankruptcy bldgs, Carey st
HOOLEY, BENJAMIN, Borrowash, Derbyshire Feb 4 at 12 Off Rec, 40, St. Mary's gate, Derby
HOLMES, MARION, Caversham, Oxfordshire Principal of School Feb 7 at 12 Queen's Hotel, Reading
JENKINS, HENRY WINCKWORTH, Norfolk House, Victoria Embankment, Wine Merchant Feb 4 at 11 Bankruptcy bldgs, Carey st
JOHNSON, MARY, Sowerby Bridge, Yorks, Draper Feb 6 at 11 Off Rec, Townhall chmbrs, Halifax
JONES, JOSEPH, Pentre, Isa, Bagillt, Flint, Grocer Feb 4 at 10.30 Crypt chmbrs, Eastgate row, Chester
KENWAY, GEORGE WILLIAM, Upper Tooting rd, Surrey, Music Hall Artist Feb 5 at 11.30 24, Railway app, London bridge
KING, JOHN GEORGE, Worthing, Builder Feb 4 at 3.15 Off Rec, 24, Railway app, London bridge
LEVY, ISAAC, East India Dock rd, Tailor's Assistant Feb 4 at 11 Bankruptcy bldgs, Carey st
LITTLE, ROBERT BILBY, Standon, Herts Feb 5 at 12 Shirehall, Hertford
MANKIN, MARY ELIZABETH, Whitby, Yorks, Boot Dealer Feb 5 at 3 Off Rec, 8, Albert rd, Middlesborough
MCKEAN, ANDREW EDWARD, Grafton st, Old Bond st Feb 6 at 2.30 Bankruptcy bldgs, Carey st
MCLENNAN, ALEXANDER, Buckingham rd, Leyton, Hatter's Manager Feb 6 at 11 Bankruptcy bldgs, Carey st
MILTON, ALFRED, Worcester, Plumber Feb 5 at 11.30 Off Rec, 45, Copenhagen st, Worcester
MOSES, SEPTIMUS, Darlington, Grocer Feb 5 at 3 Off Rec, 8, Albert rd, Middlesborough
MOSS, SYDNEY PERCY, Bucklersbury Feb 6 at 1 Bankruptcy bldgs, Carey st
MULLER, ROBERT, St Bene't pl, Commission Agent Feb 4 at 2.30 Bankruptcy bldgs, Carey st
MUMMERY, ALBERT HOWARD, Christchurch, Hants, Miller Feb 4 at 3 White Hart Hotel, Salisbury
MURCH, LEOPOLD FREDERICK, Presburg st, Clapton Park, Clapton, Grocer Feb 4 at 12 Bankruptcy bldgs, Carey st
OSBORN, CHARLES, St George, Glos Feb 5 at 12.30 Off Rec, Bank chmbrs, Corn st, Bristol
PARKER, JOHN, Bakewell, Derbyshire, Fruiterer Feb 5 at 12 Off Rec, 40, St Mary's Gate, Derby
POXON, HYLA JAMES, Brownhills, Staffs, Harness Maker Feb 6 at 11 Off Rec, Walsall
PRICE, WILLIAM RAMSDEN, Gloucester walk, Campden hill, Ship Manager Feb 5 at 11 Bankruptcy bldgs, Carey st
RIDINGS, WILLIAM, Haulgh, Bolton, Lancs, Collier Feb 6 at 11 16, Wood st, Bolton
RIGDEN, CHARLES F, Brighton Feb 4 at 2.45 Off Rec, 24, Railway app, London Bridge
SPENCER, WILLIAM HENRY, St Leonards on Sea, Doctor Feb 6 at 12 Young & Sons, Bank bldgs, Hastings
TRENWITH, WILLIAM, Epsom, Surrey Feb 5 at 12.30 24, Railway app, London Bridge
TROWBRIDGE, L I, Green lanes, Stoke Newington, Commission Agent Feb 5 at 2.30 Bankruptcy bldgs, Carey st
UNWIN, HENRY, Chesterton, Cambridgeshire, Brick Manufacturer Feb 7 at 12 Off Rec, 5, Petty Cury, Cambridge
VAUGHAN, WILLIAM PINKNEY, Aberaman, Aberdare, Glam, Bootmaker Feb 4 at 2 65, High st, Merthyr Tydfil
WALKER, HERBERT ARTHUR, Gt Yarmouth, Teacher Feb 8 at 12 Off Rec, 8, King st, Norwich
WARD, JONATHAN, Burton Lazars, Leics, Grazier Feb 4 at 2.30 Off Rec, 1, Berridge st, Leicester
WESTWOOD, JULIUS STEPHEN, Hurlingham Feb 6 at 2.30 Bankruptcy bldgs, Carey st
WILLIAMS, THOMAS, Aberdare Junction, Glam, Grocer Feb 4 at 12 65, High st, Merthyr Tydfil
WILSON, JESSE, Swindon, Wilts, Dealer Feb 6 at 3 Off Rec, 6, Cricklade st, Swindon
WRIGHT, BENJAMIN, Wind Hill, Yorks, Farmer Feb 6 at 11 Off Rec, 31, Manor row, Bradford

ADJUDICATIONS.

ARCHER, FRANK, Scarborough, Eating house Keeper Scarborough Pet Jan 25 Ord Jan 25
BARRON, PETER, Mile End rd, Fruit Grower Edmonton Pet Jan 21 Ord Jan 22
BAUMANN, LOUIS LEISLER, Walton on Thames, Surrey, Gent Kingston, Surrey Pet Nov 13 Ord Jan 23
BENNETT, ALFRED WILLIAM GIBSON, and EDWARD FARRANT, Plymouth, Billiard Table Manufacturers Plymouth Pet Nov 30 Ord Jan 23
BENTLEY, JOHN, and JOHN EDWARD RAISTRICK, Bradford, Yorks, Joiners Bradford Pet Jan 25 Ord Jan 25
BLACKLOCK, JOHN GEORGE, Torquay, Carpenter Exeter Pet Jan 24 Ord Jan 24
BLACKSTON, HERBERT WOLFE, Leeds, Hat Manufacturer Leeds Pet Jan 4 Ord Jan 24
BOWEN, THOMAS, and WILLIAM EDWARD JONES, Merthyr Tydfil, Outfitters Merthyr Tydfil Pet Jan 24 Ord Jan 24
BRADBURY, JAMES ROBERT, and ROBERT JAMES BRADBURY, Macclesfield, Cheshire, Silk Manufacturers Macclesfield Pet Jan 24 Ord Jan 24
BROOKE, FLORENCE MARY, Nottingham Nottingham Pet Jan 25 Ord Jan 25
BUNNAGE, THOMAS, Spilsby, Lincoln, Gardener Boston Pet Jan 23 Ord Jan 23
CARTWRIGHT, FREDERICK WILLIAM, Gt College st, Westminster, Law Stationer High Court Pet Dec 12 Ord Jan 23
CHAMPION, ALEXANDER JAMES, New Zealand avenue, Barbican, Confectionery Importer High Court Pet Dec 28 Ord Jan 24
CLEALL, FREDERICK JOHN, Swanage, Dorset, Painter Poole Pet Jan 8 Ord Jan 23
COLLINS, HENRY ELLIS, Glyn Neath, Breconshire Cardiff Pet Nov 6 Ord Jan 22
COOKE, ISABELLA, and ALFRED CLAYSON, Aldershot, Hants, Butchers Guildford Pet Jan 10 Ord Jan 21
COOPER, CHARLES JAMES, Claverdon, Warwickshire, Farmer Warwick Pet Jan 16 Ord Jan 23
COPELAND, JOHN, Warrington, Lancs, Joiner Warrington Pet Jan 25 Ord Jan 25
DAVIES, SIR WILLIAM (Knight), WILLIAM DAVIES, GEORGE, and COLIN REES DAVIES, Haverfordwest, Pembrokeshire, Solicitors Pembroke Dock Pet Oct 28 Ord Jan 24
DE BENEDITTY, JOSEPH MATTHIAS, Goldhawk rd, Shepherd's Bush, Financial Agent High Court Pet Jan 24 Ord Jan 24
DOWSETT, ALBERT AUGUSTUS, Worthing, Clothier Brighton Pet Jan 16 Ord Jan 24
FLETCHER, JOHN, Castleford, Yorks, Painter Wakefield Pet Jan 25 Ord Jan 25
GOSTELOW, THOMAS HARRY, Kegworth, Leics, Butcher Leicester Pet Jan 22 Ord Jan 22
GREAVES, SARAH, Hyde, Cheshire, Earthenware Dealer Ashton under Lyne Pet Jan 24 Ord Jan 24
HALE, ARTHUR, Regent st, Medical Galvanist High Court Pet Jan 3 Ord Jan 24
HARMER, CHARLES, Chalk Farm rd, Grocer High Court Pet Dec 12 Ord Jan 22
HARRIS, FRANCIS PRESTON, Stokeinteignhead, Devon, Butcher Exeter Pet Jan 22 Ord Jan 24
HECK, SEBASTIAN, Crabtree lane, Fulham, Baker High Court Pet Jan 22 Ord Jan 22
HUDSON, LIONEL ST GEORGE BECKWITH, Priory rd, Kew, Surrey, Clerk Wandsworth Pet Jan 24 Ord Jan 24
JOYCE, HENRY EDWARD, High st, Lewisham Greenwich Pet Jan 22 Ord Jan 22
KELLY, THOMAS, and DAVID ALBERT KELLY, Cardiff, Marine Surveyors Cardiff Pet Dec 21 Ord Jan 23
KER, Lord CHARLES INNES, Charles st, Berkeley sq, Gent High Court Pet June 1 Ord Jan 22
KINSON, JOHN, Measham, Derbys, Victualler Burton on Trent Pet Jan 23 Ord Jan 23
LIDGETT, ALFRED EDWARD, Lime st sq, Ship Broker High Court Pet Dec 23 Ord Jan 22
MARSHALL, CHARLES JAMES, West Ham lane, Stratford, Painter High Court Pet Jan 24 Ord Jan 24
MILTON, ALFRED, Worcester, Plumber Worcester Pet Jan 20 Ord Jan 20
MORRIS, JOSEPH, Trafalgar rd, Old Kent rd, Provision Dealer High Court Pet Jan 23 Ord Jan 23
MYER, ROBERT, Ipswich, Innkeeper Ipswich Pet Jan 24 Ord Jan 24
OSBORN, CHARLES, St George, Glos Bristol Pet Jan 24 Ord Jan 24
OSBORNE, ISAAC, Bromfield, Cumb, Innkeeper Carlisle Pet Jan 25 Ord Jan 25
PARKER, JOHN, Bakewell, Derbys, Fruiterer Derby Pet Jan 23 Ord Jan 23
PARTRIDGE, ALFRED ALBERT, Ivybridge, Devon, Miller Plymouth Pet Jan 24 Ord Jan 24
RIDINGS, WILLIAM, Haulgh, Bolton, Lancs, Collier Bolton Pet Jan 23 Ord Jan 23
ROWE, RICHARD CHARLES, Newport, Mon, Carpenter Newport, Mon Pet Jan 25 Ord Jan 25
ROWLANDS, JOHN, Pontypridd, Commercial Traveller Pontypridd Pet Jan 20 Ord Jan 20
SHUTTLEWORTH, JOSEPH HAMPSON, Hindley, Lancs, Grocer Wigan Pet Jan 24 Ord Jan 24
STOREY, JOHN GEORGE, Stockton on Tees, Plater Stockton on Tees Pet Jan 21 Ord Jan 22
THOMAS, THOMAS, Tynewydd, Ogmore Valley, Glam, Greengrocer Cardiff Pet Jan 24 Ord Jan 24
WAKE, BENJAMIN BARBY, Crosby sq High Court Pet Dec 17 Ord Jan 22
WARD, THOMAS, Upper North st, Poplar, Undertaker High Court Pet Jan 24 Ord Jan 24
WRIGHT, BENJAMIN, Windhill, Yorks, Farmer Bradford Pet Jan 23 Ord Jan 23
WRIGHT, STEPHEN, Birmingham, Trade Accountant Birmingham Pet Dec 21 Ord Jan 24

ADJUDICATION ANNULLED.

MOORE, OSCAR, Stock Exchange, Stockbroker High Court Adjud Aug 8, 1894 Annul Jan 22, 1896

SALE OF ENSUING WEEK.

Feb. 6.—Messrs. H. E. FOSTER & CRANFIELD, at the Mart, at 2, Reversions, a Legacy, Life Interests, and Policies of Insurance (see advertisements on back page to-day).

All letters intended for publication in the "Solicitors' Journal" must be authenticated by the name of the writer.

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